

# **ANNUAL REPORT**

**Of the Town Officers  
of the town of**

## **STRATFORD, NH**

**INCLUDING REPORT OF THE  
SCHOOL DISTRICT**

**For the year ending**

### **December 31, 1994**



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**INCLUDING REPORT OF THE  
SCHOOL DISTRICT**

**For the year ending**

### **December 31, 1994**

# INCLUDING REPORT OF THE SCHOOL DISTRICT

## EMERGENCY TELEPHONE NUMBERS

POLICE . . . . . 636-2353

### FIRE: TO REPORT A FIRE ONLY

NORTH STRATFORD . . . . 922-5511

STRATFORD HOLLOW . . . 636-2221

### AMBULANCE:

STRATFORD . . . . . 237-4971

GROVETON . . . . . 788-4911

### STATE POLICE TOLL-FREE NUMBER

1 (800) 852-3411

## TOWN OFFICE NUMBERS

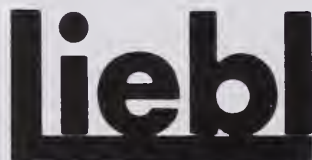
Town Clerk . . . . . 922-5598

Tax Collector . . . . . 922-5546

Selectmen's Office . . . . . 922-5533

Town Treasurer . . . . . 922-3367

PRINTED BY:

The logo for Liebl Printing Company, featuring the word "Liebl" in a bold, stylized, sans-serif font. The letters are thick and closely spaced, with a distinctive design for the 'l' and 'b'.

**LIEBL PRINTING COMPANY**

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## NOTES

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

TOWN OFFICERS  
SELECTMEN

95 Gary Paquette

96 Ronald Scott

97 Patricia Stinson

TOWN ADMINISTRATOR  
Frances Hawley

TOWN CLERK  
95 Rose M. Bernard

TREASURER  
95 Charlotte Blodgett

TAX COLLECTOR  
96 Nancy Marier

TRUSTEE OF TRUST FUNDS

96 Ronald Connary

97 Linda H. Renaud

SUPERVISORS

96 Marjorie Caron 98 G. Sharon White 2002 Virginia Routhier

LIBRARY TRUSTEES

95 Harriet Savage 96 Marion Blodgett 97 Phyllis Dowse

CEMETERY TRUSTEES

95 Darwin Fuller

FIRE CHIEFS

Michael Bennett

Lawrence Curley

CHIEF OF POLICE  
John White

WATER RENT COLLECTOR  
Nancy Marier

HEALTH OFFICER  
Anita Covey

ROAD AGENT  
Laurence Hook

FIRE WARDEN  
Michael Bennett

PLANNING BOARD

95 Eric Livingstone  
95 Gary Paquette  
95 Lynette Emerson  
96 Charles Goulet

96 Ronald Scott  
96 Wilson McMann  
96 Bernard Harding  
97 Patricia Stinson ALT.

96 Stephen LaFrance

TOWN MODERATOR  
96 Stephen LaFrance

TOWN NURSE  
Anita Covey

DOG OFFICER  
David Gaudette

SEWER TREATMENT  
Clement Knowlton

BALLOT CLERKS

95 Gail Chapple  
96 Bernice Lafeuille

95 Lorraine Goulet  
96 Rhonda Smith

LIBRARIANS

Marjorie Carrier

Shelia Stinson



STATE OF NEW HAMPSHIRE

1995 TOWN WARRANT

TOWN OF STRATFORD, N. H. 03590

To the inhabitants of said Town of Stratford, in the County of Cöös in said State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Town of Stratford on Tuesday, the Fourteenth Day of March next at Ten O'Clock in the forenoon and will remain open until Seven O'Clock in the afternoon for the receipt of your ballots under the Non-Partisan Ballot System.

1. To see if the Town will vote to choose by Non-Partisan Ballot the following Town Officers:

One Selectpersons for Three Years  
One Town Clerk for One Year  
One Treasurer for One Year  
One Trustee of Trust Funds for Three Years  
One Library Trustee for Three Years  
One Library Trustee for Two Years

2. To see if the Town will vote to instruct the Board of Selectpersons to appoint all other Town Officers as required by law, not elected by Non-Partisan Ballot.
3. To see if the Town will vote to accept the budget, and to raise and appropriate money for the same, and if not, to see what sum of money the town will vote to raise and appropriate to defray town charges for the ensuing year. Board recommends appropriation.
4. Shall the town accept the provisions of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectpersons to issue tax anticipation notes?
5. To see if the Town will vote to authorize the Board of Selectpersons to accept on behalf of the town, gifts, legacies, and devises made to the town in trust for any public purpose as permitted by RSA 31:19. This is to remain effective until recinded by a vote of a town meeting.



6. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 to be placed in the Existing Capital Reserve Account for the purpose of a future revaluation of the Town, and to designate the Board of Selectpersons as agents to expend the monies. Board recommends appropriation.
7. To see if the Town will vote to raise and appropriate the sum of \$637.30 for the 1995 dues for membership to the North Country Council, Inc. Board recommends appropriation.
8. To see if the Town will vote to adopt mandatory recycling for the town.
9. To see if the Town will vote to have the Board of Selectpersons write a mandatory town recycling program to become effective in June of 1995 and to further discuss curbside collection and other means of solid waste disposal.
10. To see if the Town will vote to raise and appropriate the sum of \$41,400.00 for the year for curbside pick up and \$16,104.00 for the year as the fee for the rubbish removal site. Board recommends appropriation.
11. To see if the Town will vote to grant permission to have the timber harvested on the Town lot located behind the Town's Quonset Hut on Route #3 by the highest bid.
12. To see if the Town will vote to sub-divide and sell a piece of land measuring approximately 14,800 sq. ft. +/- on Bridge Street across from the V.F.W. to transfer to the V.F.W. for the amount of \$800.00. All related costs to be paid by the V.F.W. Board recommends sale.
13. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to refurbish some of the Town's Record Books. Board recommends appropriation.
14. To see if the Town will vote to raise and appropriate the sum of \$4,850.00 for the purpose of republishing the 1973 Pictorial History Books. Board recommends appropriation.
15. To see if the Town will vote to adopt the Land Use Ordinance as proposed by the Planning Board and as printed in the 1994 Town Report. (By Ballot)

16. To see if the Town will vote on the following:  
"Are you in favor of abolishing the planning board as proposed by petition of the voters of this Town of Stratford?" (By Ballot) (By Petition)
17. To see if the Town will vote to raise and appropriate the sum of \$4,000.00 to be placed in the Existing Capital Reserve Account for the Stratford Fire Departments for the purpose of repair and/or replacements of equipment and/or trucks, and to recind the boards authorization to expend the monies.  
Board recommends appropriation.
18. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be placed in the Existing Capital Reserve Account for the purpose of a new or used ambulance replacement or for the purpose of acquiring additional or replacement equipment. Also to further designate the Board of Selectpersons as agents authorized to expend from the Capital Reserve Account as proposed by the Stratford Ambulance Corp.  
Board recommends appropriation.
19. To see if the Town will vote to raise and appropriate the sum of \$25,000.00 to be placed in the Existing Capital Reserve Account already established for the purpose of future replacement of the town's highways and bridges. Board recommends appropriation.
20. To see if the Town will vote on the following: We, the undersigners, being of sound mind and with good intentions, do hereby believe that selectmen's stipend should be \$1,500.00 per annum. Board recommends appropriation.
21. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to establish a Capital Reserve Account for the purpose of the closure of the Stratford Stump Dump. Board recommends appropriation.
22. To see if the Town will vote to accept the A. Douglas Wood Development Road located in the southern end of town off Route #3 for summer and winter maintenance and to raise and appropriate sum of money to cover the costs of the same. Whereas we believe this town has a moral and financial obligation to take over such responsibilities by assuring the existing home owners (of which there are 3) that their tax money be used to provide safe passage for their vehicles as well as the school bus which should be picking up school children close to their home. This road is built to the standards set forth by the selectmen and is presently in excellent shape. (By Petition) Board does not recommend.

23. To consider and vote to approve the purchase of the Maidstone-Stratford Hollow Bridge from the Maidstone-Stratford Hollow Bridge Association for the sum of one dollars (\$1.00). The purpose of this acquisition would be for the Town of Stratford, NH to qualify to apply and receive state and federal grants and support to maintain and upgrade the aforementioned Maidstone-Stratford Hollow Bridge. Favorable consideration of this petition and its ratification will ensure continued safe utilization of the aforementioned bridge by the residents and thereby facilitate speedy response vehicles, I.E. fire trucks, ambulance and/or police, which will have a direct impact on the welfare and quality of life of the residents of Stratford, County of Coös, State of New Hampshire. (By Petition) Board does not recommend.

24. To see if the town will adopt the following:  
Maidstone-Stratford Hollow Bridge Resolution.

Whereas the bridge is currently in possession and control of a private non-profit corporation which lacks the assets and fund raising ability to repair the bridge and

Whereas the bridge is an historic structure having been built before the turn of the century and

Whereas the bridge is an insufficient structure to safely carry the vehicle weight intending to use the bridge and

Whereas the owners of the bridge have closed the bridge due to concern for corporate and individual risk should a failure occur and

Whereas the Vermont Agency of Transportation has barricaded the west approach in recognition of the owners having determined the bridge should be closed and

Whereas the New Hampshire Department of Transportation has barricaded the east approach and

Whereas the bridge being closed represents a significant detour and delay for those who use it and

Whereas the bridge is vital to all citizens for ambulance and fire protection. The critical time lost for emergency vehicle responses can mean the difference between life and death and



Whereas it has been found that the loss of the bridge has placed an undue economic hardship on the small businesses and citizens of this area who are often of modest financial means and

Whereas loss of the bridge impedes the traditional flow of goods, services, commerce, working people, recreational users and tourists and

Whereas an assessment and study conducted in 1992 by an engineering firm on behalf of the Vermont Agency of Transportation found that the bridge could be repaired and

Whereas the 1991 Congress passed the Intermodal Surface Transportation Efficiency Act (know as ISTEA) with provisions for an Enhancement Activities Grant program and

Whereas the bridge is eligible for funding through this Grant Program and

Whereas it is indicated that it is in the best interest of the people of Vermont and New Hampshire that the bridge be repaired, restored and reopened and

Whereas more than 1800 citizens of Vermont, New Hampshire and other concerned citizens have urgently petitioned the Governors of both states for their help,

Now therefore be it resolved that the legal voters of the Town of Stratford, County of Còos, State of New Hampshire urgently request the inclusion of the bridge in the New Hampshire State Transportation Improvement Program (STIP) and that the necessary funds requested be authorized from the Enhancement Activities Grant program and other grants that may be available.

And be it further resolved the State of New Hampshire develop and implement a plan to repair the bridge in conjunction with the Vermont Agency of Transportation and the federal government without delay. (By Petition)

25. To see if the Town will vote to raise and appropriate the sum of \$400.00 to support the continuing efforts of the Sta-North Economic Development Corp. promoting economic development in the region. Board recommends appropriation.

26. To see if the Town will vote to accept the road laid out for the LaPerle Sub-division located on Route #3 across from the town's Quonset Hut.
27. To see if the Town will vote to raise and appropriate the sum of \$750.00 for Community Mental Health Services and \$200.00 for the Developmental Services from the Upper Connecticut Valley Mental Health Services. Board recommends appropriation.
28. To see if the Town will vote to raise and appropriate the sum of \$1,500.00 for the Community Action Outreach Program. Board recommends appropriation.
29. To see if the Town will vote to raise and appropriate the sum of \$200.00 in support of the Big Brothers/Big Sisters of Northern New Hampshire Program administered by the Tri-County Community Action. Board recommends appropriation.
30. To see if the Town will vote to raise and appropriate the sum of \$.40 per resident for support of the American Red Cross. Board does not recommend appropriation.
31. To see if the Town will vote to raise and appropriate the sum of \$3,500.00 for the support of the Northern Coods Community Valley Home Health Service a/k/a U.C.V. Home Health. Board recommends appropriation.
32. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 as a contribution to the Northumberland Ambulance Corp. Board recommends appropriation.
33. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for the Upper Connecticut Valley Hospital to help defray the costs of providing emergency services. Board recommends appropriation.
34. To transact any other business that may legally come before said meeting and to hear any reports from any agents or committees heretofore chosen.

Given under our hands and seal this 22<sup>nd</sup> day of  
February in the year of our Lord, Nineteen Hundred  
Ninety Five. (1995)

Ronald A. Scott  
Gary O. Paquette  
Patricia S. Stinson

Board of Selectpersons  
Town of Stratford

A True Copy of Warrant Attest:

Ronald A. Scott  
Gary O. Paquette  
Patricia S. Stinson

Board of Selectpersons  
Town of Stratford



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
61 So. Spring St., P.O. Box 457  
Concord, NH 03302-0457  
(603) 271-3397

Form MS-6



## BUDGET OF THE TOWN

OF \_\_\_\_\_ STRATFORD \_\_\_\_\_ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1995 to December 31, 1995 or for Fiscal Year

From \_\_\_\_\_ 19 \_\_\_\_ to \_\_\_\_\_ 19 \_\_\_\_

**IMPORTANT:** Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

Date February 22 1995

Ronald C. Scott

Mary O. Pagnette

Patricia S. Stender

SELECTMEN (PLEASE SIGN IN INK)

### THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4) GENERAL GOVERNMENT	W.A. No.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
4130	Executive		55,000.	45,572.90	55,000.
4140	Election, Registration, & Vital Statistics		4,000.	2,218.28	3,000.
4150	Financial Administration		5,600.	7,232.00	5,600.
4152	Revaluation of Property	14	5,000.	5,000.00	
4153	Legal Expense		25,000.	28,154.07	15,000.
4155	Personnel Administration		15,000.	9,539.78	15,000.
4191	Planning and Zoning		1,500.	719.24	1,000.
4194	General Government Building		15,000.	16,037.12	15,000.
4195	Cemeteries		2,500.	1,722.00	2,500.
4196	Insurance		20,000.	12,815.00	18,000.
4197	Advertising and Regional Associations				
	North Country Council, Inc.	13	645.	645.	
	Zoning	11	1,500.	1,936.82	
4199	Other General Government				
	PUBLIC SAFETY				
4210	Police		20,000.	18,064.84	20,000.
4215	Ambulance phone		500.	403.26	500.
4220	Fire		30,000.	35,309.43	35,000.
4240	Bldg. Inspection				
4290	Emergency Mgt. Civil Defense		525.	486.62	525.
4299	Other Public Safety (including Communications)				
	HIGHWAYS AND STREETS				
4312	Highways and Streets		48,000.	49,512.80	50,000.
4313	Bridges	20	25,000.	25,000.	
4316	Street Lighting		14,000.	12,476.70	14,500.
4312.7	Gen.Exp. of Highways		400.	363.68	400.
	SANITATION				
4323	Solid Waste Collection	15	57,504.	59,919.95	
4324	Solid Waste Disposal				
4326	Sewage Collection and Disposal		20,500.	27,251.53	20,500.
4321.1	Town Dump		1,500.	1,338.25	1,500.
4324.4	Recycle		12,000.	6,957.57	15,000.
	WATER DISTRIBUTION AND TREATMENT				
4332	Water Services		11,260.	8,216.47	11,260.
4335	Water Treatment				
	HEALTH				
4414	Pest Control				
4415	Health Agencies and Hospitals	17, 22, 23, & 24	6,650.	6,650.	
4411.1	Town Nurse Expenses		7,000.	7,000.	7,000.
4411.2	Health Dept. Expenses		50.		50.
4414.1	Animal Control		700.	590.	700.
4415.2	Outreach Program	25	1,625.	1,625.	
	WELFARE				
4442	Direct Assistance		5,000.	485.19	5,000.
4444	Intergovernmental Welfare Payments				
4445	Vendor Payments				
	Sub-Totals (carry to top of page 3)		412,959.	394,232.50	312,035.

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
	<b>Sub-Totals (from page 2)</b>		<b>412,959.</b>	<b>394,232.50</b>	<b>312,035.</b>
	<b>CULTURE AND RECREATION</b>				
4520	Parks and Recreation		2,500.	1,728.01	2,500.
4550	Library		2,300.	2,300.00	2,300.
4583	Patriotic Purposes		500.	599.48	750.
4589	Other Culture and Recreation				
	<b>CONSERVATION</b>				
4612	Purchase of Natural Resources				
4619	Other Conservation Forester				3,000.
	<b>REDEVELOPMENT AND HOUSING</b>				
	<b>ECONOMIC DEVELOPMENT</b>				
	<b>DEBT SERVICE</b>				
4711	Princ.-Long Term Bonds & Notes		30,000.	30,000.	-0-
4721	Interest-Long Term Bonds & Notes		4,650.	4,650.	7,106.
4723	Interest on TAN		5,000.	4,815.	6,000.
	<b>CAPITAL OUTLAY</b>				
4901	Land and Improvements				
4902	Mach., Veh., & Equip.				
4903	Buildings				
4909	Improvements Other Than Buildings				
	<b>OPERATING TRANSFERS OUT</b>				
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer —				
	Water —				
	Electric —				
4915	To Capital Reserve Fund				
4916	To Trust and Agency Funds				
	<b>TOTAL APPROPRIATIONS</b>		<b>457,909.</b>	<b>438,324.99</b>	<b>333,691.</b>

**HELP!** We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.

**\*\* Amounts Not Recommended by Selectmen \*\***

These amounts are not included in the recommended column.

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount



SOURCE OF REVENUE		W.A. No.	*ESTIMATED REVENUE Prior Year (omit cents)	ACTUAL REVENUE Prior Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
Acct. No.	TAXES				
3120	Land Use Change Taxes		2,000.	1,819.	500.
3180	Resident Taxes		5,500.	4,742.	4,800.
3185	Yield Taxes		50,000.	51,476.	40,000.
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		25,000.	24,485.	18,000.
	Inventory Penalties				
	LICENSES, PERMITS AND FEES				
3210	Business Licenses and Permits		100.	120.	100.
3220	Motor Vehicle Permit Fees		45,000.	52,819.	45,000.
3230	Building Permits				
3290	Other Licenses, Permits & Fees inc. dogs		750.	1,282.	750.
	FROM FEDERAL GOVERNMENT				
3319	Other				
	FROM STATE				
3351	Shared Revenue		42,149.	42,149.	40,000.
3353	Highway Block Grant		15,179.	15,179.	15,850.
3354	Water Pollution Grants		27,290.	27,290.	
3355	Housing and Community Development C.D.B.G.		663,000.		
3356	State & Federal Forest Land Reimbursement		20,256.	20,256.	20,000.
3357	Flood Control Reimbursement Road Toll Ref.		250.	259.	200.
3359	Other (Including Railroad Tax)		2,877.	2,877.	2,000.
	FROM OTHER GOVERNMENT				
3379	Intergovernmental Revenues				
	CHARGES FOR SERVICES				
3401	Income from Departments Fire		2,000.	1,300.	1,000.
3409	Other Charges Sale of Histories		100.	242.	100.
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property				
3502	Interest on Investments Cable Franchise		1,464.	1,464.	1,000.
3509	Other Rent Town Hall & Quonset Hut		4,000.	5,175.	3,500.
	INTERFUND OPERATING TRANSFERS IN				
3912	Special Revenue Fund				
3913	Capital Projects Fund				
3914	Enterprise Fund				
	Sewer —		23,500.	32,080.	20,500.
	Water —		11,260.	10,328.	11,260.
	Electric —				
3915	Capital Reserve Fund				
3916	Trust and Agency Funds				
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Notes & Bonds			320,000.	
General Fund Balance		For Municipal Use			
Unreserved Fund Balance		< \$ >	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ >	43,000	20,000.	20,000.
Fund Balance to be Retained		\$	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$			
TOTAL REVENUES AND CREDITS			984,675.	635,342.00	244,560.00

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	333,691.
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	244,560.
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	89,131.

**BUDGET OF THE TOWN OF** STRATFORD **, N.H.**

TAXES ASSESSED & TAX RATE

Purpose of Appropriation:

4130	Executive.....\$	55,000.
4140	Election, Registration & Vital Statistics.....	7,000.
4150	Financial Administration	5,600.
4152	Revaluation of Property.	5,000.
4153	Legal Expense.....	25,000.
4155	Personnel Administration	15,000.
4191	Planning & Zoning.....	5,750.
4194	General Government Bldgs.	15,000.
4195	Cemetaries.....	2,500.
4196	Insurance .....	20,000.
4191	Zoning.....	1,045.

Public Safety:

4210	Police.....	20,000.
4215	Ambulance.....	6,700.
4220	Fire.....	30,000.
4290	Emergency Management.....	525.
4915.3	Ambulance.....	5,000.

Highways & Streets:

4312	Highways & Streets.....	48,400.
4313	Bridges.....	25,000.
4316	Street Lighting.....	14,000.

Sanitation:

4323	Recycling.....	12,000.
4324.1	Town Dump.....	1,500.
4324	Curbside pick up.....	57,504.
4326	Sewage Coll. & Disposal..	20,500.

Water Distribution & Treatment:

4332	Water Services.....	11,260.
4335	Water System.....	970,000.

Health:

4414	Animal Control.....	700.
4415	Health Agencies & Nurse..	14,125.

Welfare:

4442	Direct Assistance.....	5,000.
------	------------------------	--------

Culture & Recreation:

4520	Parks & Playgrounds. ..	\$	2,500.
4550	Library.....		2,300.
4583	Patriotic Purposes.....		500.

Debt Service:

4711	Princ. Long Term Notes.	30,000.
4721	Int. Long Term Notes...	4,650.
4723	Interest on TAN.....	5,000.

Operating Transfers Out:

4915	To Capital Reserve.....	4,000.
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Total Appropriations:.....	1,443,059.
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Estimated Revenues (Revised)

Taxes:

3120	Land Use Change Taxes..	2,000.
3180	Resident Taxes.....	5,500.
3185	Yield Taxes.....	50,000.
3190	Int.&Pen. On Delinquent Taxes.....	25,000.

Licenses, Permits & Fees:

3210	Business Licenses & Permits.....	100.
3220	Motor Vehicle Permits..	45,000
3290	Other, including dogs..	750.

From State:

3351	Shared Revenues.....	42,149.
3353	Highway Block Grant....	15,179.
3354	Water Pol. Grants.....	27,290.
3356	Forest Land Reimb.....	20,256.
3359	Other .....	665,877.

Charges for Services:

3401	Income from Departments	2,000.
3409	Sale of Histories.....	100.

Miscellaneous Revenues:

3501	Sale of Municipal Prop.	10.
3502	Cable Franchise.....	1,464.
3509	Rent of Hall & Hut.....	4,000.

Interfund Operating Transfer In

3914	Sewer.....	23,500.
	Water.....	11,260.



Taxes Assessed & Tax Rate cont'd.:

Other financing sources:

3934 Proc. Long Term Notes... \$ 320,000.

General Fund Balance:

Unreserved Fund Balance	73,206.
Fund Balance from Surplus	40,000.
Overlay	19,955.

Total Appropriations:	1,443,059.
Less: Revenues	1,304,435.
Less: Shared Revenues	15,044.
Add: Overlay	19,955.
War Service Credits	6,150.

Net Town Appropriation	149,685.	Rate	9.86
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Due Local School	533,187
Less: Shared Revenues	92,693

Net School Appropriation	440,494	Rate	29.00
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Due to County	58,874
Less: Shared Revenues:	7,985

Net County Appropriation	50,889.	Rate	3.35
Combined Rate:			<u>\$42.21</u>

Total Property Taxes Assessed	641,068.
Less: War Service Credits	(6,150)

Total Property Tax Commitment	634,918
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Net Assessed Valuation	
15,187,580 Tax Rate \$42.21	Assessemtn 641,068.

VALUATIONS:

Land:

A. Current Use (34,385.96 Acres)	1,776,615
B. Residential (1,552.75 Acres)	2,148,108.

Buildings:

A. Residential	8,997,154.
B. Manufactured Housing	959,443.
C. Commercial	722,110.

Total	10,276,428.
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Public Utilities	728,012.
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Net Valuation Before Exemptions	15,331,442.
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Blind Exemptions	18,862
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Elderly Exemptions	125,000.
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Net Valuation on which tax rate is computed	15,187,580.
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# Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## *INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS*

To the Members of  
the Board of Selectmen  
Town of Stratford  
Stratford, New Hampshire

In planning and performing our audit of the Town of Stratford for the year ended December 31, 1994, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

During the course of our review, the following condition was noted that was considered to be a material weakness as defined above:

### *ASSESSING RECORDS*

As in previous years, our testing of the assessment cards again revealed many discrepancies between the cards and the blotter book which is used as a basis for tax commitments. In most instances, differences resulted in taxpayers being assessed higher taxes than they should have been, based on information on the assessment cards.

We again recommend that all tax commitments be based on information contained on the assessment cards, and if any information is in need of updating, adjustments be made on the assessment cards by the assessing personnel.

Also, the following condition was noted that we do not consider to be a material weakness:

### *TAX COLLECTION*

We are pleased to report that our audit of the Tax Collector's records revealed major improvements over prior years' conditions.

*Town of Stratford*

*Independent Auditor's Communication of Reportable Conditions and Other Matters*

Some additional audit time was spent in reconciling the State required "Summary of Tax Warrants" and "Summary of Tax Lien Accounts" (Form MS-61).

To continue the progress achieved over the last year, we recommend that the Tax Collector prepare monthly reconciliations of the tax warrants and collections.

In addition to the foregoing, the following other matters came to our attention that we have discussed with management as opportunities for efficiency and/or cost savings related to the administration of the Town:

*PAYROLL (REPEAT COMMENT)*

Again, during our testing of payroll transactions, there were instances noted of employees not having Federal W-4 forms on file. Care should be taken before any individual is paid to have all the required forms on file.

*GENERAL FIXED ASSET ACCOUNTING (REPEAT COMMENT)*

As is the practice with many New Hampshire municipalities, the Town of Stratford has not maintained a record of its fixed assets. Under the present system, all fixed asset acquisitions of the General Fund are listed as expenditures. This is an accepted practice under fund accounting. However, fixed assets should also be accounted for in a separate self-balancing group of accounts (the General Fixed Assets Account Group). The establishment of fixed asset records would enable the Town to prepare financial statements in accordance with generally accepted accounting principles, and aid in the planning of fixed asset acquisition and disposition. In addition, should the Town use Federal and State grants to finance expenditures for fixed assets, records would be readily available to substantiate such expenditures. As part of their long-term policies, we recommend that Town management consider maintaining a record of fixed assets.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

February 1, 1995

*Plodzik & Sanderson*  
*Professional Association*



# Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## *INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION*

To the Members of  
the Board of Selectmen  
Town of Stratford  
Stratford, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Stratford as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Stratford as of December 31, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Stratford. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Plodzick & Sanderson  
Professional Association*

February 1, 1995

*EXHIBIT A*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*Combined Balance Sheet - All Fund Types and Account Group*  
*December 31, 1994*

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$ 111,024	\$ 77,179	\$
Investments			
<u>Receivables (Net of</u>			
<u>Allowances For Uncollectibles)</u>			
Taxes	244,092		
Accounts		1,825	
Intergovernmental	22,386		
Interfund Receivable	32,278		
<u>Other Debits</u>			
Amount to be Provided for			
Retirement of General Long-Term Debt			
 TOTAL ASSETS AND OTHER DEBITS	 \$ 409,780	 \$ 79,004	 \$ -0-
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 13,573	\$ 89	\$ 35,849
Accrued Payroll and Benefits	587	882	
Intergovernmental Payable	233,187		
Interfund Payable		17,246	12,739
Tax Anticipation Notes Payable	75,000		
General Obligation Debt Payable			
Total Liabilities	<u>322,347</u>	<u>18,217</u>	<u>48,588</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Encumbrances	1,568		13,726
Reserved For Special Purposes			
<u>Unreserved</u>			
Designated For Special Purposes		60,787	
Undesignated (Deficit)	<u>85,865</u>		<u>(62,314)</u>
Total Equity	<u>87,433</u>	<u>60,787</u>	<u>(48,588)</u>
 TOTAL LIABILITIES AND EQUITY	 \$ 409,780	 \$ 79,004	 \$ -0-



<u>Fiduciary Fund Type Trust Funds</u>	<u>Account Group General Long- Term Debt</u>	<u>Total (Memorandum Only)</u>
\$ 324,986 200	\$	\$ 513,189 200
		244,092 1,825 22,386 32,278
	<u>30,000</u>	<u>30,000</u>
<u>\$ 325,186</u>	<u>\$ 30,000</u>	<u>\$ 843,970</u>
\$	\$	\$ 49,511 1,469 317,530 32,278 75,000
84,343 2,293	<u>30,000</u>	<u>30,000</u>
<u>86,636</u>	<u>30,000</u>	<u>505,788</u>
50,114		50,114 15,294 188,436
188,436		60,787 23,551
<u>238,550</u>	<u></u>	<u>338,182</u>
<u>\$ 325,186</u>	<u>\$ 30,000</u>	<u>\$ 843,970</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT B*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*All Governmental Fund Types and Expendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1994*

	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$ 692,432	\$	\$
Licenses and Permits	55,420		
Intergovernmental	232,645		
Charges for Services	1,344	32,309	
Miscellaneous	25,558	391	
<u>Other Financing Sources</u>			
Operating Transfers In	_____	2,300	_____
<u>Total Revenues and Other Financing Sources</u>	<u>1,007,399</u>	<u>35,000</u>	_____
<u>Expenditures</u>			
<u>Current</u>			
General Government	116,089		
Public Safety	56,630		
Highways and Streets	62,210		
Sanitation	68,663	25,707	
Water Distribution and Treatment		8,379	
Health	15,065		
Welfare	485		
Culture and Recreation	2,316	2,157	
Debt Service	39,465		
Capital Outlay	14,736		48,588
Intergovernmental	592,061		
<u>Other Financing Uses</u>			
Operating Transfers Out	41,300	_____	_____
<u>Total Expenditures and Other Financing Uses</u>	<u>1,009,020</u>	<u>36,243</u>	<u>48,588</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(1,621)	(1,243)	(48,588)
<u>Fund Balances - January 1</u>	<u>89,054</u>	<u>62,030</u>	_____
<u>Fund Balances - December 31</u>	<u>\$ 87,433</u>	<u>\$ 60,787</u>	<u>\$ (48,588)</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$ 692,432
	55,420
	232,645
	33,653
3,993	29,942
<u>39,000</u>	<u>41,300</u>
<u>42,993</u>	<u>1,085,392</u>
	116,089
	56,630
	62,210
	94,370
	8,379
	15,065
	485
	4,473
	39,465
11,177	74,501
	592,061
<u>          </u>	<u>41,300</u>
<u>11,177</u>	<u>1,105,028</u>
31,816	(19,636)
<u>132,185</u>	<u>283,269</u>
<u>\$ 164,001</u>	<u>\$ 263,633</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT C*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget and Actual (GAAP Basis)*  
*General and Special Revenue Funds*  
*For the Fiscal Year Ended December 31, 1994*

	<u>General Fund</u>		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>Revenues</u>			
Taxes	\$ 697,463	\$ 692,432	\$ (5,031)
Licenses and Permits	45,850	55,420	9,570
Intergovernmental	236,473	232,645	(3,828)
Charges for Services	5,000	1,344	(3,656)
Miscellaneous	5,574	25,558	19,984
<u>Other Financing Sources</u>			
Operating Transfers In			
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	<u>990,360</u>	<u>1,007,399</u>	<u>17,039</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	149,395	116,089	33,306
Public Safety	52,225	56,630	(4,405)
Highways and Streets	62,400	62,210	190
Sanitation	71,004	68,663	2,341
Water Distribution and Treatment			
Health	14,825	15,065	(240)
Welfare	5,000	485	4,515
Culture and Recreation	3,000	2,316	684
Debt Service	39,650	39,465	185
Capital Outlay	16,780	14,736	2,044
Intergovernmental	592,061	592,061	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>41,300</u>	<u>41,300</u>	
<u>Total Expenditures and</u>			
<u>Other Financing Uses</u>	<u>1,047,640</u>	<u>1,009,020</u>	<u>38,620</u>
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses</u>	(57,280)	(1,621)	55,659
<u>Fund Balances - January 1</u>	<u>89,054</u>	<u>89,054</u>	
<u>Fund Balances - December 31</u>	<u>\$ 31,774</u>	<u>\$ 87,433</u>	<u>\$ 55,659</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 697,463	\$ 692,432	\$ (5,031)
			45,850	55,420	9,570
			236,473	232,645	(3,828)
31,760	32,309	549	36,760	33,653	(3,107)
	391	391	5,574	25,949	20,375
<u>2,300</u>	<u>2,300</u>	<u>      </u>	<u>2,300</u>	<u>2,300</u>	<u>      </u>
<u>34,060</u>	<u>35,000</u>	<u>940</u>	<u>1,024,420</u>	<u>1,042,399</u>	<u>17,979</u>
			149,395	116,089	33,306
			52,225	56,630	(4,405)
			62,400	62,210	190
20,500	25,707	(5,207)	91,504	94,370	(2,866)
11,260	8,379	2,881	11,260	8,379	2,881
			14,825	15,065	(240)
			5,000	485	4,515
2,300	2,157	143	5,300	4,473	827
			39,650	39,465	185
			16,780	14,736	2,044
			592,061	592,061	
<u>      </u>	<u>      </u>	<u>      </u>	<u>41,300</u>	<u>41,300</u>	<u>      </u>
<u>34,060</u>	<u>36,243</u>	<u>(2,183)</u>	<u>1,081,700</u>	<u>1,045,263</u>	<u>36,437</u>
	(1,243)	(1,243)	(57,280)	(2,864)	54,416
<u>62,030</u>	<u>62,030</u>	<u>      </u>	<u>151,084</u>	<u>151,084</u>	<u>      </u>
<u>\$ 62,030</u>	<u>\$ 60,787</u>	<u>\$ (1,243)</u>	<u>\$ 93,804</u>	<u>\$ 148,220</u>	<u>\$ 54,416</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT D*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*Statement of Revenues, Expenses and Changes in Fund Balance*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1994*

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	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 2,965
Interest and Dividends	<u>3,478</u>
 <u>Total Operating Revenues</u>	 <u>6,443</u>
 <u>Operating Expenses</u>	
<u>Trust Income Distributions</u>	
Cemetery Care	1,378
Public Welfare	2,241
Scholarships	<u>684</u>
 <u>Total Operating Expenses</u>	 <u>4,303</u>
 <u>Net Income</u>	 2,140
 <u>Fund Balance - January 1</u>	 <u>72,409</u>
 <u>Fund Balance - December 31</u>	 <u>\$ 74,549</u>

The notes to financial statements are an integral part of this statement.



*EXHIBIT E*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1994*

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	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$ 3,478
New Funds Received	2,965
Trust Income Distributions	<u>(4,303)</u>
 <u>Net Cash Provided by Operating Activities</u>	 2,140
 <u>Cash - January 1</u>	 <u>72,209</u>
 <u>Cash - December 31</u>	 <u>\$ 74,349</u>
 <i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i>	
 <u>Net Income</u>	 <u>\$ 2,140</u>

The notes to financial statements are an integral part of this statement.

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Stratford, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Stratford (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*Governmental Fund Types*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Christie Road Repair  
North Stratford Library  
Laura P. Johnson Library

Water Department  
Sewer Department

Capital Projects Fund - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The Water System Construction Project Fund is included in this fund type.

*TOWN OF STRATFORD, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1994*

*Fiduciary Fund Types*

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

Expendable Trust Funds

Library

Capital Reserve

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the Town.

*Total Columns (Memorandum Only) on Combined Statements*

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are



*TOWN OF STRATFORD, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1994*

included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

**D. Budgetary Accounting**

*General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1994, \$43,000 of the beginning General Fund fund balance was applied for this purpose.

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental

*TOWN OF STRATFORD, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1994*

funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

*Reconciliation of Town Budget to GAAP Basis of Accounting*

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1994 were required as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$ 441,299	\$ 34,060
School	533,187	
County	<u>58,874</u>	
<u>Total Appropriations</u>	<u>1,033,360</u>	<u>34,060</u>
 Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	\$ 15,848	\$
End of period	<u>(1,568)</u>	
<u>Total Adjustments</u>	<u>14,280</u>	
 <u>Total Appropriations - GAAP Basis</u>	<u>\$ 1,047,640</u>	<u>\$ 34,060</u>

E. Assets, Liabilities and Fund Equity

*Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.



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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

*Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes where collection is doubtful have been reserved. Also, an estimate of potential abatements and/or tax deedings of the current receivables, have been reserved. The reserve totals \$40,000 at December 31, 1994.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely

*TOWN OF STRATFORD, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1994*

recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Various service charges (water, sewer) are recorded as revenue for the period when service was provided.

*Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

*Inventories*

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

*Long-Term Liabilities*

**General Obligation Debt** - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

**Compensated Absences** - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

*Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance

*Project Deficit*

There is a deficit of \$62,314 in the Capital Projects (Water System Construction Project) Fund at December 31, 1994. This deficit arose because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the project are not recognized on the financial statements until issued.

B. Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1994:

Special Revenue Fund  
Sewer Department

\$5,207

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds or the expenditure of existing fund equity.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

*Category 1* Includes deposits that are insured (Federal Depository Insurance).

*Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

*Category 3* Includes deposits that are uninsured and uncollateralized.



TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

	Category			Total	
	1	2	3	Bank Balance	Carrying Value
<u>Cash</u>					
Bank Deposits	<u>\$ 328,181</u>	<u>\$-0-</u>	<u>\$ 111,947</u>	<u>\$ 440,128</u>	<u>\$ 513,189</u>

**B. Investments**

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

*Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

*Category 2* Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

*Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	Category			Carrying	Approximate
	1	2	3	Amount	Market Value
Common Stocks	<u>\$ 200</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$ 200</u>	<u>\$ 200</u>

**C. Property Taxes**

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

the Town include taxes levied for the Stratford School District and Coos County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1994, was as follows:

Municipal Portion	\$ 9.86
School Tax Assessment	29.00
County Tax Assessment	<u>3.35</u>
<u>Total</u>	<u>\$ 42.21</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on August 23, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at December 31, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994	\$ 202,454
Levy of 1993	4,819
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	41,352
Levy of 1992	26,350
Prior Levies	6,917
Resident Taxes	2,200
Less: Reserve for estimated uncollectible taxes	<u>(40,000)</u>
<u>Total Taxes Receivable</u>	<u>\$ 244,092</u>

D. Intergovernmental Receivable

Receivables due from other governments at December 31, 1994 include:

<u>General Fund</u>	
<u>State of New Hampshire</u>	
Forest Land Reimbursement	\$ 17,170
Shared Revenue	<u>5,216</u>
<u>Total General Fund</u>	<u>\$ 22,386</u>



TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 32,278	\$
<u>Special Revenue Funds</u>		
Water Department		5,362
Sewer Department		11,884
<u>Capital Projects Fund</u>		
Water System Construction Project		12,739
<u>Trust Funds</u>		
Capital Reserve		<u>2,293</u>
<u>Totals</u>	<u>\$ 32,278</u>	<u>\$ 32,278</u>

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1994 include:

<u>General Fund</u>	
Stratford School District -	
Balance of 1994-95 Assessment	\$ 233,187
<u>Trust Funds</u>	
Capital Reserve - School District Funds	<u>84,343</u>
<u>Total Intergovernmental Payable</u>	<u>\$ 317,530</u>

B. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1994:

<i>General Long-Term Debt Account Group</i>	<u>General Obligation Debt Payable</u>
Balance, Beginning of Year	\$ 60,000
Retired	<u>(30,000)</u>
Balance, End of Year	<u>\$ 30,000</u>

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Long-term debt payable at December 31, 1994, is comprised of the following individual issue:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/94</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Sewer Bond	\$325,951	1985	1995	5.25-7.80	<u>\$ 30,000</u>

*Annual Requirements To Amortize General Obligation Debt*

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1994, including interest payments, are as follows:

<u>Fiscal Year Ending December 31, _____</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	<u>\$ 30,000</u>	<u>\$ 2,340</u>	<u>\$ 32,340</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

*Bonds or Notes Authorized - Unissued*

Bonds and notes authorized and unissued as of December 31, 1994 were as follows:

<u>Per Town Meeting Vote of</u>	<u>Purpose</u>	<u>Unissued Amount</u>
March, 1994	Water System Construction Project	<u>\$320,000</u>

**NOTE 5 - SHORT-TERM DEBT**

Tax Anticipation Note Payable

State statutes allow the Town to incur debt up to the amount of the current property tax levy, or the amount of the prior-year levy if the tax amount has not been determined for the current year at the time of borrowing, in anticipation of the taxes in order to pay current maintenance and operation expenses. Notes issued in accordance with these statutes are general obligations of the Town.

The following tax anticipation note payable was outstanding at December 31, 1994:

<u>Maturity Date</u>	<u>Interest Rate (%)</u>	<u>Amount</u>
December 31, 1994	4.75	<u>\$75,000</u>

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 6 - FUND EQUITY

A. Reservations of Fund Balances

*Reserve for Encumbrances*

Funds encumbered at year end were as follows:

General Fund	\$ 1,568
<u>Capital Projects Fund</u>	
Water System Construction Project	<u>13,726</u>
<u>Total Reserve for Encumbrances</u>	<u>\$ 15,294</u>

*Reserved for Special Purposes*

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds (Income Balances)</u>	
Cemetery Perpetual Care	\$10,823
Rollin Baldwin Fund (Elderly/Needy)	12,942
Helen Brown Fund (Hospital/Needy)	319
John C. Hutchins Prize Fund (School Athlete)	17
Everett and Louise Morrison Fund (Scholarship)	231
Irene Carrier Stevens Fund (Scholarship)	10
Brandon Davis Fund (Scholarship)	44
Grant Mason Fund (Scholarship)	(11)
Lewis Allin Fund (Scholarship)	29
Gerald Whitaker Fund (Scholarship)	<u>31</u>
<u>Total Nonexpendable Trust Funds</u>	\$ 24,435
<u>Capital Reserve Funds</u>	
North Stratford Memorial	\$ 4,585
Stratford Hollow Memorial	9,922
Fire Department Equipment	6,788
Revaluation	33,317
Highway and Bridge Replacement	95,564
Ambulance/Equipment	<u>10,135</u>
<u>Total Capital Reserve Funds</u>	160,311
<u>Other Expendable Town Trusts</u>	
Library	<u>3,690</u>
<u>Total</u>	<u>\$ 188,436</u>

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

*Reserved for Endowments*

The reserved for endowments at December 31, 1994 represents the principal amount of all Nonexpendable Trust Funds which are restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1994 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery Funds	\$ 26,823
Helen Brown Fund (Hospital/Needy)	10,000
John C. Hutchins Prize Fund (School Athlete)	1,100
Everett and Louise Morrison Fund (Scholarship)	500
Irene Carrier Stevens Fund (Scholarship)	2,500
Bernard Nugent Fund (Scholarship)	5,000
Grant Mason Fund (Scholarship)	1,300
Lewis Allin Fund (Scholarship)	100
Gerald Whitaker Fund (Scholarship)	1,700
Brandon Davis Fund (Scholarship)	<u>1,091</u>
<u>Total</u>	<u>\$ 50,114</u>

B. Unreserved Fund Balances

*Designated for Special Purposes*

The \$60,787 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years:

<u>Special Revenue Funds</u>	\$ 4,062
Christie Road Repair	1,359
North Stratford Library	2,548
Laura P. Johnson Library	7,460
Water Department	<u>45,358</u>
Sewer Department	
<u>Total</u>	<u>\$ 60,787</u>

NOTE 7 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

*SCHEDULE A-1*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Fiscal Year Ended December 31, 1994*

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 614,963	\$ 611,499	\$ (3,464)
Land Use Change	2,000	1,919	(81)
Resident	5,500	5,812	312
Yield	50,000	50,744	744
Interest and Penalties on Taxes	<u>25,000</u>	<u>22,458</u>	<u>(2,542)</u>
Total Taxes	<u>697,463</u>	<u>692,432</u>	<u>(5,031)</u>
 <u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	100	120	20
Motor Vehicle Permit Fees	45,000	52,583	7,583
Other Licenses, Permits and Fees	<u>750</u>	<u>2,717</u>	<u>1,967</u>
Total Licenses and Permits	<u>45,850</u>	<u>55,420</u>	<u>9,570</u>
 <u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	157,871	157,870	(1)
Business Profits Tax	15,179	15,179	
Water Pollution Grants	27,290	27,290	
State and Federal Forest			
Land Reimbursement	20,256	17,170	(3,086)
Other Reimbursements	3,877	3,136	(741)
<u>Federal</u>			
CDBG - Water Study	<u>12,000</u>	<u>12,000</u>	
Total Intergovernmental Revenues	<u>236,473</u>	<u>232,645</u>	<u>(3,828)</u>
 <u>Charges For Services</u>			
Income From Departments	2,000	1,344	(656)
Sewer User Charges	<u>3,000</u>		<u>(3,000)</u>
Total Charges For Services	<u>5,000</u>	<u>1,344</u>	<u>(3,656)</u>



*SCHEDULE A-1 (Continued)*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Fiscal Year Ended December 31, 1994*

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Miscellaneous Revenues</u>			
Interest on Investments		1,286	1,286
Rents of Property	4,000	3,675	(325)
Insurance Dividends and Reimbursements		11,894	11,894
Other	<u>1,574</u>	<u>8,703</u>	<u>7,129</u>
Total Miscellaneous Revenues	<u>5,574</u>	<u>25,558</u>	<u>19,984</u>
 <u>Total Revenues</u>	 990,360	 <u>\$ 1,007,399</u>	 <u>\$ 17,039</u>
 <u>Unreserved Fund Balance</u>			
Used To Reduce Tax Rate	<u>43,000</u>		
 <u>Total Revenues and Use of Fund Balance</u>	 <u>\$ 1,033,360</u>		

The notes to financial statements are an integral part of this statement.

*GENERAL PURPOSE*  
*FINANCIAL STATEMENTS*

SCHEDULE A-2  
TOWN OF STRATFORD, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1994

	Encumbered From 1993	Appropriations 1994
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 55,000
Election, Registration, and Vital Statistics		4,000
Financial Administration		5,600
Legal Expenses		25,000
Personnel Administration		15,000
Planning and Zoning		5,750
General Government Buildings		15,000
Cemeteries		2,500
Insurance, not otherwise allocated		20,000
Advertising and Regional Associations		1,045
Other	500	
Total General Government	500	148,895
<u>Public Safety</u>		
Police Department		20,000
Ambulance		1,700
Fire Department		30,000
Emergency Management		525
Total Public Safety		52,225
<u>Highways and Streets</u>		
Highways and Streets		48,000
Street Lighting		14,000
Other		400
Total Highways and Streets		62,400
<u>Sanitation</u>		
Town Dump		1,500
Solid Waste Disposal		57,504
Recycling		12,000
Total Sanitation		71,004
<u>Health</u>		
Animal Control		700
Health Agencies and Hospitals		7,125
Other Health		7,000
Total Health		14,825
<u>Welfare</u>		
Direct Assistance		5,000

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1995</u>	(Over) Under <u>Budget</u>
\$ 32,804	\$	\$ 22,196
2,455		1,545
7,232		(1,632)
17,913		7,087
19,587		(4,587)
2,656		3,094
16,783		(1,783)
1,722		778
14,292		5,708
645		400
<u>116,089</u>	<u>          </u>	<u>500</u>
		<u>33,306</u>
19,228		772
1,603		97
35,312		(5,312)
487		38
<u>56,630</u>	<u>          </u>	<u>(4,405)</u>
49,314		(1,314)
12,532		1,468
364		36
<u>62,210</u>	<u>          </u>	<u>190</u>
1,338		162
59,940		(2,436)
7,385		4,615
<u>68,663</u>	<u>          </u>	<u>2,341</u>
590		110
7,475		(350)
7,000		
<u>15,065</u>	<u>          </u>	<u>(240)</u>
<u>485</u>	<u>          </u>	<u>4,515</u>

*SCHEDULE A-2 (Continued)*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Appropriations, Expenditures and Encumbrances*  
*For the Fiscal Year Ended December 31, 1994*

	<u>Encumbered</u> <u>From 1993</u>	<u>Appropriations</u> <u>1994</u>
<u>Culture and Recreation</u>		
Parks and Recreation		2,500
Patriotic Purposes	<u>774</u>	<u>500</u>
Total Culture and Recreation	<u>774</u>	<u>3,000</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		30,000
Interest Expense - Long-Term Debt		4,650
Interest Expense - Tax Anticipation Notes	<u>      </u>	<u>5,000</u>
Total Debt Service	<u>      </u>	<u>39,650</u>
<u>Capital Outlay</u>		
Water Study		
Town Record Preservation		3,000
Fountain Repair	1,500	
Perambulation	794	
Tax Maps	<u>12,280</u>	
Total Capital Outlay	<u>14,574</u>	<u>3,000</u>
<u>Intergovernmental</u>		
School District Assessment		533,187
County Tax Assessment	<u>      </u>	<u>58,874</u>
Total Intergovernmental	<u>      </u>	<u>592,061</u>
<u>OTHER FINANCING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Special Revenue Funds		2,300
Capital Reserve Funds	<u>      </u>	<u>39,000</u>
Total Operating Transfers Out	<u>      </u>	<u>41,300</u>
<u>Total Appropriations</u>		
<u>Expenditures and Encumbrances</u>	<u>\$ 15,848</u>	<u>\$ 1,033,360</u>



<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1995</u>	<u>(Over) Under Budget</u>
1,717		783
<u>599</u>	<u>774</u>	<u>(99)</u>
<u>2,316</u>	<u>774</u>	<u>684</u>
30,000		
4,650		
<u>4,815</u>	<u>      </u>	<u>185</u>
<u>39,465</u>	<u>      </u>	<u>185</u>
12,000		(12,000)
2,736		264
	794	1,500
<u>      </u>	<u>      </u>	<u>12,280</u>
<u>14,736</u>	<u>794</u>	<u>2,044</u>
533,187		
<u>58,874</u>	<u>      </u>	<u>      </u>
<u>592,061</u>	<u>      </u>	<u>      </u>
2,300		
<u>39,000</u>	<u>      </u>	<u>      </u>
<u>41,300</u>	<u>      </u>	<u>      </u>
<u>\$ 1,009,020</u>	<u>\$1,568</u>	<u>\$38,620</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE A-3  
TOWN OF STRATFORD, NEW HAMPSHIRE  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1994*

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<u>Unreserved - Undesignated</u> <u>Fund Balance - January 1</u>	\$ 73,206	
<u>Deduction</u> Unreserved Fund Balance Used To Reduce 1994 Tax Rate	<u>(43,000)</u>	\$ 30,206
<u>Addition</u> <u>1994 Budget Summary</u> Revenue Surplus (Schedule A-1) Unexpended Balance of Appropriations (Schedule A-2) 1994 Budget Surplus	\$ 17,039  <u>38,620</u>	  <u>55,659</u>
<u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>		<u>\$ 85,865</u>

The notes to financial statements are an integral part of this statement.

*COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS*

*SCHEDULE B-1*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*Special Revenue Funds*  
*Combining Balance Sheet*  
*December 31, 1994*

---

<u>ASSETS</u>	<u>Christie Road Repair</u>	<u>North Stratford Library</u>	<u>Laura P. Johnson Library</u>
Cash and Equivalents	\$ 4,062	\$1,359	\$ 2,548
<u>Receivables</u>			
Accounts	_____	_____	_____
 TOTAL ASSETS	 <u>\$ 4,062</u>	 <u>\$1,359</u>	 <u>\$ 2,548</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$	\$	\$
Accrued Payroll and Benefits			
Interfund Payable	_____	_____	_____
Total Liabilities	_____	_____	_____
 <u>Equity</u>			
<u>Fund Balances</u>			
<u>Unreserved</u>			
Designated For Special Purposes	<u>4,062</u>	<u>1,359</u>	<u>2,548</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 4,062</u>	 <u>\$1,359</u>	 <u>\$ 2,548</u>



<u>Water Department</u>	<u>Sewer Department</u>	<u>Total</u>
\$ 12,822	\$ 56,388	\$ 77,179
<u>          </u>	<u>1,825</u>	<u>1,825</u>
<u>\$ 12,822</u>	<u>\$ 58,213</u>	<u>\$ 79,004</u>
\$	\$ 89	\$ 89
	882	882
<u>5,362</u>	<u>11,884</u>	<u>17,246</u>
<u>5,362</u>	<u>12,855</u>	<u>18,217</u>
<u>7,460</u>	<u>45,358</u>	<u>60,787</u>
<u>\$ 12,822</u>	<u>\$ 58,213</u>	<u>\$ 79,004</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE B-2  
TOWN OF STRATFORD, NEW HAMPSHIRE  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1994*

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	<u>Christie Road Repair</u>	<u>North Stratford Library</u>	<u>Laura P. Johnson Library</u>
<u>Revenues</u>			
Charges for Services	\$	\$	\$
Miscellaneous	121		28
<u>Other Financing Sources</u>			
Operating Transfers In	<u>          </u>	<u>1,150</u>	<u>1,150</u>
<u>Total Revenues and Other Financing Sources</u>	<u>121</u>	<u>1,150</u>	<u>1,178</u>
<u>Expenditures</u>			
<u>Current</u>			
Sanitation			
Water Distribution and Treatment			
Culture and Recreation	<u>          </u>	<u>1,065</u>	<u>1,092</u>
<u>Total Expenditures</u>	<u>          </u>	<u>1,065</u>	<u>1,092</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	121	85	86
<u>Fund Balances - January 1</u>	<u>3,941</u>	<u>1,274</u>	<u>2,462</u>
<u>Fund Balances - December 31</u>	<u>\$ 4,062</u>	<u>\$ 1,359</u>	<u>\$ 2,548</u>

<u>Water Department</u>	<u>Sewer Department</u>	<u>Total</u>
\$ 10,328	\$ 21,981 242	\$ 32,309 391
<u>          </u>	<u>          </u>	<u>2,300</u>
<u>10,328</u>	<u>22,223</u>	<u>35,000</u>
8,379	25,707	25,707
<u>          </u>	<u>          </u>	<u>8,379</u>
<u>8,379</u>	<u>25,707</u>	<u>2,157</u>
<u>          </u>	<u>          </u>	<u>36,243</u>
1,949	(3,484)	(1,243)
<u>5,511</u>	<u>48,842</u>	<u>62,030</u>
<u>\$ 7,460</u>	<u>\$ 45,358</u>	<u>\$ 60,787</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE C-1*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*Trust Funds*  
*Combining Balance Sheet*  
*December 31, 1994*

---

<u>ASSETS</u>	<u>Trust Funds</u>			
	<u>Expendable</u>	<u>Nonexpendable</u>		
	<u>Library</u>	<u>Capital Reserve</u>	<u>Town</u>	<u>Total</u>
Cash and Equivalents	\$ 3,690	\$ 246,947	\$ 74,349	\$ 324,986
Investments	<u>          </u>	<u>          </u>	<u>200</u>	<u>200</u>
 TOTAL ASSETS	 <u>\$ 3,690</u>	 <u>\$ 246,947</u>	 <u>\$ 74,549</u>	 <u>\$ 325,186</u>
 <u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Intergovernmental Payable	\$	\$ 84,343	\$	\$ 84,343
Interfund Payable	<u>          </u>	<u>2,293</u>	<u>          </u>	<u>2,293</u>
Total Liabilities	<u>          </u>	<u>86,636</u>	<u>          </u>	<u>86,636</u>
 <u>Equity</u>				
<u>Fund Balances</u>				
Reserved For Endowments			50,114	50,114
Reserved For Special Purposes	<u>3,690</u>	<u>160,311</u>	<u>24,435</u>	<u>188,436</u>
Total Equity	<u>3,690</u>	<u>160,311</u>	<u>74,549</u>	<u>238,550</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 3,690</u>	 <u>\$ 246,947</u>	 <u>\$ 74,549</u>	 <u>\$ 325,186</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE C-2*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*Fiduciary Fund Type*  
*Expendable Trust Funds*  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*For the Fiscal Year Ended December 31, 1994*

---

	<u>Library</u>	<u>Capital Reserve Funds</u>	<u>Total</u>
<u>Revenues</u>			
Interest and Dividend Income	\$ 94	\$ 3,899	\$ 3,993
<u>Other Financing Sources</u>			
Operating Transfers In	<u>          </u>	<u>39,000</u>	<u>39,000</u>
<u>Total Revenues and Other Financing Sources</u>	<u>94</u>	<u>42,899</u>	<u>42,993</u>
<u>Expenditures</u>			
<u>Current</u>			
Capital Outlay	<u>          </u>	<u>11,177</u>	<u>11,177</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures</u>	94	31,722	31,816
<u>Fund Balances - January 1</u>	<u>3,596</u>	<u>128,589</u>	<u>132,185</u>
<u>Fund Balances - December 31</u>	<u>\$ 3,690</u>	<u>\$ 160,311</u>	<u>\$ 164,001</u>

The notes to financial statements are an integral part of this statement.



*SCHEDULE I  
TOWN OF STRATFORD, NEW HAMPSHIRE  
Summary of Tax Warrants  
For the Fiscal Year Ended December 31, 1994*

---

- Dr. -	<u>Levies of</u>	
	<u>1994</u>	<u>Prior Years</u>
<u>Uncollected Taxes - January 1, 1994</u>		
Property	\$	\$ 167,150
Resident		2,560
Yield		519
<u>Taxes Committed to Collector</u>		
Property	637,901	
Resident	5,920	
Yield	51,264	
Land Use Change	1,969	
<u>Added Taxes</u>		
Property		3,689
Resident	460	140
<u>Overpayments</u>	42	4,819
<u>Interest Collected on Delinquent Taxes</u>	446	6,688
<u>Penalties on Resident Taxes</u>	<u>5</u>	<u>205</u>
<u>Total Debits</u>	<u>\$ 698,007</u>	<u>\$ 185,770</u>
- Cr. -		
<u>Remitted to Treasurer</u>		
Property	\$ 420,880	\$ 168,868
Resident	4,720	1,470
Land Use Change	1,919	
Yield	51,264	
Interest	446	6,688
Penalties	5	205
<u>Abatements Allowed</u>		
Property	13,913	2,437
Resident	400	290
Yield		519
Land Use Change	50	
<u>Uncollected Taxes - December 31, 1994</u>		
Property	202,453	4,819
Resident	1,260	940
<u>Excess (Credits) Debits</u>	<u>697</u>	<u>(466)</u>
<u>Total Credits</u>	<u>\$ 698,007</u>	<u>\$ 185,770</u>

*SCHEDULE II  
TOWN OF STRATFORD, NEW HAMPSHIRE  
Summary of Tax Lien Accounts  
For the Fiscal Year Ended December 31, 1994*

---

- Dr. -	Levies of		
	<u>1993</u>	<u>1992</u>	<u>Prior</u>
<u>Unredeemed Taxes - January 1, 1994</u>	\$	\$47,080	\$ 21,663
<u>Taxes Executed to Town During Year</u>	55,456		
<u>Interest and Costs After Sale</u>	<u>1,216</u>	<u>3,485</u>	<u>4,563</u>
<u>Total Debits</u>	<u>\$ 56,672</u>	<u>\$50,565</u>	<u>\$ 26,226</u>
- Cr. -			
<u>Remitted to Treasurer</u>			
Redemptions	\$ 14,034	\$19,496	\$ 13,997
Interest and Costs After Execution	1,216	3,485	4,563
<u>Abatements</u>		1,517	433
<u>Unredeemed Taxes - December 31, 1994</u>	41,352	26,350	6,917
<u>Excess Debits (Credits)</u>	<u>70</u>	<u>(283)</u>	<u>316</u>
<u>Total Credits</u>	<u>\$ 56,672</u>	<u>\$50,565</u>	<u>\$ 26,226</u>

*SCHEDULE IV*  
*TOWN OF STRATFORD, NEW HAMPSHIRE*  
*Summary of Sewer Rent Warrants*  
*For the Fiscal Year Ended December 31, 1994*

---

	Levies of			
	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
- Dr. -				
<u>Uncollected Sewer Rents - January 1, 1994</u>	\$	\$ 10,988	\$ 540	\$ 153
<u>Sewer Rents Committed During Year</u>	20,476			
<u>Interest on Rents</u>	<u>11</u>	<u>94</u>	<u>51</u>	<u>60</u>
<u>Total Debits</u>	<u>\$ 20,487</u>	<u>\$ 11,082</u>	<u>\$ 591</u>	<u>\$ 213</u>
- Cr. -				
<u>Remittances to Treasurer</u>				
Sewer Rents	\$ 19,036	\$ 10,748	\$ 120	\$ 153
Interest on Rents	11	94	51	60
<u>Abatements Allowed</u>	300	240		
<u>Uncollected Sewer Rents - December 31, 1994</u>	<u>1,140</u>	<u></u>	<u>420</u>	<u></u>
<u>Total Credits</u>	<u>\$ 20,487</u>	<u>\$ 11,082</u>	<u>\$ 591</u>	<u>\$ 213</u>

*SCHEDULE V  
TOWN OF STRATFORD, NEW HAMPSHIRE  
Summary of Town Clerk's Account  
For the Fiscal Year Ended December 31, 1994*

---

- Dr. -

<u>Motor Vehicle Permits Issued</u>	\$ 52,561
<u>Dog Licenses and Penalties</u>	1,282
<u>Other Fees</u>	<u>1,908</u>
<u>Total Debits</u>	<u>\$ 55,751</u>

- Cr. -

<u>Remittances to Treasurer</u>	
Motor Vehicle Permits	\$ 52,561
Dog Licenses and Penalties	1,282
Other Fees	<u>1,908</u>
<u>Total Credits</u>	<u>\$ 55,751</u>

SCHEDULE VI  
TOWN OF STRATFORD, NEW HAMPSHIRE  
Trust Funds  
Summary of Principal and Income - Cash Basis  
For the Fiscal Year Ended December 31, 1994

---

	Principal			Balance 12/31/94
	Balance 1/1/94	New Funds	Deductions	
Cemetery Funds	\$ 26,424	\$ 400	\$	\$ 26,824
Helen Brown Fund	10,000			10,000
Rollin Baldwin Fund	3,208			3,208
John C. Hutchins Prize Fund	1,100			1,100
Everett & Louise Morrison Fund	500			500
Irene Carrier Stevens Fund	2,500			2,500
Bernard Nugent Fund	5,000			5,000
Grant Mason Fund	1,300			1,300
Lewis Allin Fund	100			100
Gerald Whitaker Fund	1,600	100		1,700
Brandon Davis	1,091			1,091
Library Trusts				
<u>Capital Reserve Funds</u>				
North Stratford Memorial Fund	5,436			5,436
Stratford Hollow Memorial Fund	5,154			5,154
North Stratford Volunteer Fire Department	230	8,000	9,297	(1,067)
<u>School District Funds</u>				
Handicapped Education	40,000			40,000
School Building	215			215
Revaluation	25,000	5,000		30,000
Highway and Bridge Replacement	75,000	25,000	6,372	93,628
Ambulance		10,000		10,000
Totals	<u>\$ 203,858</u>	<u>\$ 48,500</u>	<u>\$ 15,669</u>	<u>\$ 236,689</u>



Income				Balance of Principal & Income <u>December 31, 1994</u>
<u>Balance 1/1/94</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/94</u>	
\$ 10,129	\$ 2,071	\$ 1,377	\$ 10,823	\$ 37,647
284	417	381	320	10,320
8,711	2,882	1,860	9,733	12,941
32	34	49	17	1,117
229	27	25	231	731
120	140	250	10	2,510
10	203	213		5,000
(17)	52	46	(11)	1,289
25	4		29	129
63	67	100	30	1,730
	44		44	1,135
3,596	94		3,690	3,690
(988)	137		(851)	4,585
4,473	295		4,768	9,922
7,677	178		7,855	6,788
2,810	1,314		4,124	44,124
38,808	1,196		40,004	40,219
2,474	843		3,317	33,317
1,917	2,312		4,229	97,857
<u>          </u>	<u>135</u>	<u>          </u>	<u>135</u>	<u>10,135</u>
<u>\$ 80,353</u>	<u>\$ 12,445</u>	<u>\$ 4,301</u>	<u>\$ 88,497</u>	<u>\$ 325,186</u>

TOWN OFFICERS SALARIES:

Rose Marie Bernard.....	\$	6,881.94
Rose Marie Bernard Training.....		434.48
Charlotte Blodgett.....		951.50
Edna Fuller.....		812.53
Jeanette Noyes.....		600.00
Frances Hawley.....	15,	535.00
Nancy Marier.....	4,	995.12
Nancy Marier Training.....		145.50
Linda Renaud.....		762.30
Thurman Blodgett.....		83.34
Gary Paquette.....		500.00
Ronald Scott.....		500.00
Patricia Stinson.....		416.66
	\$	<u>32,618.37</u>

TOWN OFFICERS EXPENSES:

North Country Council, Inc.....	\$	22.50
Real Data Corp.....		20.00
Stark & Son Machining.....		62.67
Kipp Alarm Co.....		189.25
Lyndonville Office Equipment.....	2,	552.28
Postmaster, N.S.....	1,	754.79
Registry of Deeds, Coos County.....		603.89
Nynex.....	1,	598.61
Caledonian Record.....		60.00
AT & T.....		73.26
N.H. Association of Assessing Official		20.00
N.H. Municipal Association.....		520.00
The News & Sentinel.....		160.00
Liebl Printing Company.....	1,	231.49
Standard Register.....		667.48
Coos County Democrat.....		56.09
Rose Bernard.....		178.91
Nancy Marier.....		14.83
Frances Hawley.....		25.41
Gary Paquette.....		600.00
Ronald Scott.....		629.74
Thurman Blodgett.....		100.00
Patricia Stinson.....		500.00
Charlotte Blodgett.....		400.00
N.H. Tax Collectors Association.....		15.00
Colebrook Office Supply.....		7.23
Loring, Short & Harmon.....		172.00
N.H.City & Town Clerks Association....		45.00
Homestead Press.....		13.04
Clam Shell Restaurant.....		15.00
State of New Hampshire.....		245.00
The Furst Group.....		44.27
Granite State Stamp.....		29.90
Jeanette Noyes.....		20.00
MacLean Hunter Reports.....		122.00
Northern Technology, Inc.....		244.95
	\$	<u>13,034.59</u>

ELECTIONS & REGISTRATION EXPENSES:

Marjorie Caron.....	\$	202.50
Lorraine Goulet.....		123.26
Lorraine Harding.....		10.00
Bernice LaFeuille.....		91.38
Virginia Routhier.....		187.50
Rhonda Smith.....		123.26
Gladys S. White.....		247.50
News & Sentinel.....		298.28
Coos County Democrat.....		337.84
Gail Chapple.....		114.76
First Baptist Church.....		165.00
Registry of Deeds.....		2.00
Nulhegan Ladies V.F.W. #5243.....		315.00
Total	\$	<u>2,218.28</u>

PLANNING BOARD:

N.E. Telephone Co.....	\$	359.80
Butterworth Legal Publishers.....		246.24
Caledonian Record.....		50.00
Coos County Democrat.....		43.20
N.H.M.A.....		20.00
Total	\$	<u>719.24</u>

TOWN HALL & OTHER BUILDINGS:

Public Service Co. of N.H.....	\$	3,431.33
Kenco, Inc.....		84.00
Lewis Oil Co.....		2,953.77
Kipp Alarm Co.....		281.75
Daniel Hebert, Inc.....		244.97
Emerson & Son, Inc.....		499.78
John White.....		40.00
Timothy Gould.....		125.00
Walter Dorman.....		3,669.60
Laurence Hook, Sr.....		713.30
Daniel Hebert, Inc.....		958.66
Arthur Whitcomb, Inc.....		762.67
DeBanville's Store.....		30.79
Town of Stratford.....		240.00
Mike Taylor.....		500.00
Robert Turner.....		172.50
Roland LaPerle.....		900.00
Treasurer, State of N.H.....		25.00
St. Johnsbury Overhead Door.....		160.00
Portland Glass.....		74.00
Ronald Scott.....		10.00
	\$	<u>15,877.12</u>

POLICE DEPARTMENT:

John White.....	\$	6,752.00
Helen Williams.....		4,560.00
Timothy Gould.....		1,484.00
Francis Hopps, Jr.....		152.00
Ryan Burke.....		648.00
Edward Wheeler.....		420.00
Ronald Scott.....		24.65
John White.....		51.96
Nynex.....		450.31
AT & T.....		43.77
The Furst Group.....		6.54
Wise Uniforms.....		255.58
Postmaster, N.S.....		29.00
Burns Truck Stop & Mini Mart.....		789.55
Ossipee Mountain Electronics.....		322.30
Schurman Leask.....		174.00
Northumberland Police Dept.....		42.50
Butterworth Legal Publishers.....		551.98
Village Gun Store.....		180.70
Geo. M. Stevens & Son Co.....		1,126.00
Total....	\$	<u>18,064.84</u>

FIRE DEPARTMENTS:

Public Service Co. of N.H.....	\$	2,183.16
Lewis Oil Company.....		5,057.53
Colebrook Plumbing & Heating.....		12.82
Inland Divers.....		145.95
Laurence Hook, Sr.....		141.20
Groveton Quik Stop.....		15.02
A.D. Sanel.....		915.34
Burns Truck Stop & Mini Mart.....		891.20
Kipp Alarm Service.....		185.00
Nynex.....		4,287.70
AT & T.....		1,452.64
Emerson & Son Co.....		174.22
N.N.H.F.M.A.....		200.00
Ronald Scott.....		5.62
State of N.H. Div. of M.V.....		3.00
Ossipee Mountain Electronics.....		1,177.70
Northern State Tire.....		162.56
Weeks Memorial Hospital.....		83.00
Turners Repair Center.....		495.28
Geo. M. Stevens & Son Co.....		8,149.00
Town of Lancaster.....		185.00
Ryan's Fuel Service.....		103.90
Groveton Village Precinct.....		225.00
Dept. of Human Services.....		(130.71)

FIRE DEPT cont'd..

Ted Berry Company.....	\$	82.81
Colebrook Village Precinct.....		1,085.00
Lawrence Curley.....		869.45
Charles Stinson.....		535.95
Samuel Stone.....		42.20
Patrick Curley.....		116.25
Wayne Deyette.....		282.75
Roger Stinson.....		304.50
Seaton Stone, Sr.....		380.00
J. Roger Villa.....		341.25
Corey Stinson.....		306.25
Seaton Stone.....		253.00
Keith Roy.....		92.50
Peter Roy.....		107.50
Jeffrey Mailhot.....		105.00
Wendy Gilman.....		113.75
Rose McMann.....		87.75
Brenda Phillips.....		26.00
Marion Blodgett.....		75.00
Thurman Blodgett.....		156.00
Travis Blodgett.....		94.25
Robert Blodgett.....		295.75
Michael Bennett.....		602.93
Dwayne Donovan.....		315.25
William Zanes.....		302.25
Deborah Routhier.....		247.50
Lannie Lesperance.....		130.00
Steven Bennett.....		295.75
Floyd Bennett.....		273.00
Christopher Routhier.....		383.50
Douglas Goodwin.....		326.25
James Reynolds.....		40.00
Harry Wheeler.....		35.00
Rodney Wheeler.....		20.00
John Washburn.....		10.00
Raymond Arseneault.....		45.50
Dennis Goodwin.....		25.00
Jason Moore.....		25.00
Kevin Litthole .....		10.00
Robert Wheeler.....		217.75
	\$	<u>35,309.43</u>



SUMMER MAINTENANCE:

Public Service Co. of N.H.....	\$	44.57
Coos County Democrat.....		127.68
Colebrook Chain Saw.....		310.59
Caledonian Record.....		130.00
Kenneth Hook.....		380.00
Burns Truck Stop & Mini Mart.....		28.03
N.H. Correctional Industries.....		630.40
Atlantic.....		46.00
Columbia Sand & Gravel.....		70.33
Bloomfield Sand & Gravel.....		410.00
Laurence Hook, Sr.....		12,850.20
Richard Egan.....		30.00
Total	\$	<u>15,057.80</u>

WINTER MAINTENANCE:

Arthur Whitcomb, Inc.....	\$	304.54
Public Service Co. of N.H.....		182.80
Coos County Democrat.....		139.39
Columbia Sand & Gravel.....		112.92
News & Sentinel.....		48.00
P & M Trucking.....		2,440.00
Akzo Salt.....		1,048.95
Laurence Hook, Sr.....		16,556.90
Thomas Covell.....		13,453.50
Fred Strong.....		38.00
	\$	<u>34,325.00</u>

TOWN DUMP:

News & Sentinel.....		30.75
Coos County Democrat.....		44.39
Herbert Saunders.....		267.45
Laurence Hook, Sr.....		424.40
Total	\$	<u>1,055.99</u>

ARTICLE- WASTE REMOVAL:

Marsh Waste Services.....	\$	59,810.73
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STREET LIGHTING:

Public Service Co. of N.H.....	\$	12,476.70
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GENERAL EXPENSE OF HIGHWAYS:

Public Service Co. of N.H.....	\$	363.68
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SEWER DEPARTMENT:

Emerson & Son Inc.....	\$	23.86
Town of Colebrook.....		33.00
Geo. M. Stevens & Son Co.....		851.00
Robert Raivin.....		1,176.20
Public Service Co. of N.H.....		3,286.18
Infilco Degremont.....		1,383.59
Maryland Biochemical.....		315.76
White's Septic Service.....		900.00
Welch's Water & Wastewater Services..		140.00
Nynex.....		911.38
Kipp Alarm Co.....		429.00
City of Berlin.....		2,133.00
Town of Stratford.....		60.00
Colebrook Feeds.....		37.20
Colebrook Oil Co.....		154.50
Burns Truck Stop & Mini Mart.....		301.39
Browning Ferris.....		5,500.00
Daniel Burns.....		89.89
Debra Kennett.....		75.33
Herbert Saunders, Jr.....		112.62
Roland LaPerle.....		135.00
W.L. Blake.....		341.93
Wayne Dorman.....		75.00
Hoyle-Tanner & Associates.....		16.80
Daniel Hebert.....		18.66
Orbeco Analytical.....		19.10
Benjamin Frizzell.....		190.00
Laurence Hook, Sr.....		1,404.70
Dept. of Environmental Services.....		50.00
Clement Knowlton.....		7,086.44
Total	\$	27,251.53

WATER DEPARTMENT:

Infilco Degremont.....	\$	36.36
JM & F Welding.....		475.00
David Kettle.....		65.00
Gorham Brick & Block.....		59.70
Dept. of Environmental Services.....		440.00
Waste, Inc.....		634.81
Wayne Phillips.....		10.00
John Danais & Co.....		763.50
Nancy Marier.....		300.00
Daniel Hebert, Inc.....		558.64
Welch's Water & Wastewater Services.		250.00
Rail Properties Group.....		150.00
Walchem Chemical.....		645.76
Public Service Co. of N.H.....		340.89
Laurence Hook, Sr.....		3,445.05
Gary Paquette.....		41.76
Total	\$	8,216.47

Water Project Expenses Paid by the Town:

Nighswander, Martin & Mitchell, P.A...\$	9,851.20
News & Sentinel.....	32.34
Union Leader.....	109.74
Democrat.....	105.00
Provan & Lorber.....	560.20
Laurence Hook, Sr.....	60.00
Raymond Holt.....	1,856.00
Eddie Nash.....	165.00
Total \$	<u>12,739.48</u>

LEGAL FEES:

Nighswander, Martin & Mitchell, P.A...\$	28,154.07
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RECYCLING:

Herbert Saunders, Jr.....\$	732.97
Coos County Recycling Center.....	6,208.60
The News & Sentinel.....	16.00
\$	<u>6,957.57</u>

RECREATION: PARKS &PLAYGROUNDS:

V.F.W. Ladies #5243.....\$	250.00
Herbert Saunders, Jr.....	325.13
Wayne Dorman.....	550.00
Laurence Hook, Sr.....	366.55
Public Service Co. of N.H.....	91.09
Burns Truck Stop & Mini Mart.....	4.90
Covell's Variety Store.....	65.01
Debra Kennett.....	75.33
\$	<u>1,728.01</u>

CIVIL DEFENSE:

Nynex.....\$	486.62
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AMBULANCE PHONE:

Nynex.....\$	403.26
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MEMORIAL DAY;

H.A. Holt & Sons.....\$	524.48
Vickie's Greenhouse.....	75.00
\$	<u>599.48</u>

CEMETARIES:

David Nelson.....\$	1,377.00
Real Marier.....	345.00
\$	<u>1,722.00</u>

TOWN CLERK'S REPORT

5 Marriages	4 Births	6 Deaths
996 Motor Vehicle Permits		\$52,561.00
Dog Licenses Issued		\$1,227.00
Penalties		\$55.00
Filing Fees		\$5.00
5/1924 Town Histories		\$120.00
10/1973 Town Histories		\$100.00
Postage & Copier		\$22.99
5/ Marriages		\$225.00
Town Clerk's Fees		\$1414.78
Bad Check Fee		\$20.00
		<hr/>
		\$55,750.77

REMITTANCE TO TREASURER

Motor Vehicle Permits	\$52,561.00
Dog Licenses Issued	\$1,282.00
Marriages	\$225.00
Town Histories	\$220.00
Other Fees	\$1,462.77
	<hr/>
	\$55,750.77

Respectively submitted,  
Rose Marie Bernard, Town Clerk

STRATFORD POLICE DEPARTMENT:

To the Honrable Board of Selectmen and Selectwoman:

I would like to avail myself of this opportunity to issue a heartfelt thank you to the Board of Selectmen and Selectwoman, to all town officers and employees, and especially to the residents of Stratford for their consistent, steadfast support of and cooperation with the Stratford Police Department as it carries out its commitments and obligations to law enforcement. Knowing we have your understanding and best wishes as we face uncertain and sometimes dangerous situations makes our job a little easier.

I am pleased to report to you that the accident rate in the town has again not increased but has remained at a level similar to that of the last few years. Further, juvenile problems also remain at a low level, due in large measure to the continued efforts and support of parents. By working together, I believe every resident of Stratford can be justifiably proud of having contributed to making our town a safer, better place for everyone.

Again this year, the Stratford Police Department continued to operate as a part-time police force with three officers on call 24 hours a day. All officers have been certified by the State of N.H. in the use of firearms and laws of the State. I am happy to report that officer morale remains high.

The following complaints were received this year while we were "on 24-hour call: during day and evening hours. It does not reflect complaints or responses made while we were "on duty" during weekend evening hours. Further, it does not include a wide variety of calls, some routine and some more complex, pertaining to legal advice. Nor does it include calls from individuals just wanting to talk to a police officer.

Respectfully submitted,

John W. White, Chief  
Stratford Police Department



Accidents	19
Alarm	6
Arrests	7
Assaults	4
Assistance to Motorists	7
Assistance to Other Departments	5
Break-ins	5
Calls to School	2
Check Horses	1
Court	5
Dear & Moose Kill	9
Domestic	9
Fire	4
Knife Would Investigation	1
Loud music	4
Missing Child	1
Resident Assistance	5
Serve papers	3
Speeding Complaints	7
Traffic Contol	2
Training	8

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TOWN NURSE AND HEALTH OFFICER REPORT:

To The Honorable Selectpeople and the Residents of the Town of Stratford, N.H.

Public Health Nursing Report for the year 1994. The necessity of the Public Health Nurse in the home care is increasing everywhere. Secondary to the early discharges from hospitals and the increase use of "out patient surgery." We are also able to keep our elderly and handicapped individuals in the comfort of their own homes.

During the year 1994, 1,687 visits were made to these patients for an extension of the care they receive in hospitals, for routine check ups to ensure continuing health and for unexpected complications that occasionally do occur.

Care to these paitients are made more complete with the cooperative support from the staff of the Northern Coos Community Health Association. My sincere thanks and appreciation to this group of workers for ther team work in assuring the patients in Stratford are receiving continuity of care.

I feel very fortunate to be part of this team as it gives us all great pleasure to maintain their comfort and happiness.

Thanks also to the personnel of the amulance corp, the fire and police departments for their support in any and all situations when required.

Respectfully submitted  
Anita B. Covey, R.N.

NORTH STRATFORD VOLUNTEER FIRE DEPARTMENT:

Town of Stratford

Board of Selectmen:

The fires that we had in 1994 consisted of 5 structural, 4 chimney, 4 auto accidents, 1 downed wire on trees, 2 calls to dump, 1 dumpster fire at Wooddale Vlg., 1 mutual aid stand by for Perras Lumber and 1 false alarm. There was a total of 20 fires.

We have had some good training with our new Code 3 tool which most people call "Jaws of Life."

We have one problem of having enough manpower on the department so if there is any able bodied persons out there who would like to belong they can come to one of our meetings which are held the first and third Tuesday's of each month.

We have purchased a van to make into a new equipment carrier for our bunker gear and special tools that we need to do our job. Many thanks to all of you that have supported us in passed years.

North Stratford Volunteer  
Fire Department  
Michael Bennett, Fire Chief

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STRATFORD HOLLOW FIRE DEPT. REPORT:

Summary of fires for 1994 (Dec. 1, 1993 to Dec. 1, 1994)

Structural	4
Chimney	3
Auto Accident	9
Dump Fire	1
Forest Fire	1
False Alarm	2
Mutual Aid	3
Halloween Stand By	1

The firemen received 55 hrs. of training per man this year including a disaster drill with the DART Helicopter.

A second hand ladder truck was purchased from the Town of Lancaster using Fire Dept. Capital Reserve Funds. The Firemen's Association purchased a generator for the ladder truck.

Chief Lawrence Curley  
Stratford Hollow Fire Dept.

## STRATFORD AMBULANCE CORP ANNUAL REPORT:

As President of the Stratford Ambulance Corp I would like to report that between January 1994 and December 1994 Stratford Ambulance was requested 55 times with response from Stratford Ambulance Attendants 55 times as well. I would also like to inform you that the line which decides which ambulance to call is at the Scott campground. From Scott's south Groveton Ambulance should be called, from Scott's north to Magaddans store Stratford should be called. For general information in 1993 Groveton Ambulance responded to 20 calls in Stratford with 12 of the calls being on the north side of Scott's campground. However, I am pleased to say that in 1994 Groveton responded to 25 calls to Stratford with only 1 of the calls being north of the campground and it was a motor vehicle accident and Stratford had 2 attendants on scene.

I would also like to re-inform you that Stratford Ambulance can transport patients to Weeks Hospital, the procedure we as ambulance personal have to follow is to call Colebrook hospital from the ambulance radio with a report on the patient and inform them that the patient is requesting transport to Weeks Hospital. Then the Dr. on duty in the emergency must give us the ok to transport to Weeks. If your illness or injury is not life threatening the Dr. will give the ok. It is important to understand that the law requires any ambulance service to transport to the nearest facility IF THE INJURY OR ILLNESS IS LIFE THREATENING.

You also might be interested in knowing that Stratford has 11 ambulance attendants. 6 of them are EMT's and 5 of them are taking the EMT course that is presently in progress and there is 1 person possibly 2 new people taking the EMT course that will be joining us as well. If any of the townspeople would like to become an EMT and be an ambulance corp member, please feel free to contact me and I would be glad to inform you of the next training classes for EMT;s. I would like to thank you all for your continuing support.

Robert Curless  
/ss  
President  
Stratford Ambulance Corp.



Reference to Article #7.

NORTH COUNTRY COUNCIL:

The year 1994 has been a record project year for the Council. In 1994, we received approval for \$3 million of EDA Title I construction assistance for member towns and submitted a proposal for another \$1.5 million for a project in 1995. The \$4.5 million resulting from these projects will go a very long way toward development of jobs in three of the region's growth centers. We are working diligently to see another \$5 million investment in three other growth centers and development target areas over the next three years from EDA.

The Council's Transportation Planning program continues to grow in stature and accomplishments. In addition to completing a regional bike-pedestrian plan this year, we coordinated a regional transportation enhancement program which resulted in \$2 million worth of innovative transportation projects being funded in the North Country. We also provided major road and bridge technical assistance to eight towns in cooperation with NH DOT. Two additional towns received help with Road Surface Management Systems, bringing the total number of towns in the region with NCC RSMA programs to ten. This coming year will be busier than last with the assembly of our Regional Transportation Improvement Plan, Scenic Byways Initiative, Route 16 Corridor Study, Statewide Transportation Modeling Study and numerous local road and bridge projects.

In 1994 the Council hosted the second Annual Ingenuity Fair at Bretton Woods. The Fair showcased the products of 100 North Country manufacturers and was attended by 10,000 people. Our third Annual Business Conditions Survey was mailed to 3,000 businesses across the region. The results of the survey provided valuable insight into workers comp, credit availability, and general business conditions in the North Country. The fourth survey is being compiled at the time of this report.

The Council has also been involved in the design and development of three recreation facilities across the region and has provided engineering assistance for landfill closures, environmental site assessments, large septic projects, road drainage and realignment projects and water system installations in 12 different towns.

With funding from the Environmental Protection Agency the Council was able to digitize hydric soils and high altitude satellite image maps of wetlands for all 51 towns in the region. The maps were distributed gratis to all towns in the region. The Council provided floodplain management,

North Country Council cont'd.

and flood insurance technical assistance to 7 towns this year and provided over 600 hours of local planning technical assistance. We continued to provide circuit riding planning assistance to two municipalities.

Two multi-community programs were started, one involving four communities, to begin a dialogue of use of the Moore Reservoir and the Connecticut River, and the other involving twelve towns to look at cooperative economic development in the central part of the region. Community Development Block Grants were written for five towns and all the grants were funded.

The Council has accomplished all three projects (any many more that cannot be listed here due to space limitations), with a very small staff. We are committed to staying as lean as possible. Staff people on board that are available for regional activities are: Preston Gilbert, Executive Directors; Cathy Conway, Engineering Coordinator; Claire Douglass, Planning Coordinator; James Steele, GIS Coordinator; Sharon Penney, Transportation Planner; Liz Ward, Small Business Development Coordinator, Berta Clark, Secretary; and Marghie Seymour, Solid Waste Consultant.

The Council is your organization. We are membership based, and we exist to respond to the needs of the region. On behalf of the Board of Directors, I want to thank you for your involvement and support. We're here as you need us.

Sincerely,

Preston S. Gilbert/ss  
Executive Director



Reference to Article #15.

TOWN OF STRATFORD, NEW HAMPSHIRE

LAND USE ORDINANCE

December, 1994

ARTICLE 1. TITLE

This ordinance shall be known and may be cited as the "Town of Stratford Land Use Ordinance," hereinafter referred to as the "Ordinance."

ARTICLE II. PURPOSE and AUTHORITY

Pursuant to the authority conferred by New Hampshire Revised Statutes Annotated 674:16, as amended, the following ordinance is hereby enacted by the voters of the Town of Stratford, NH. This Ordinance is designed to promote the health, safety, and general welfare of the inhabitants of Stratford, to protect the value of property, and to protect the environment.

ARTICLE III. APPLICABILITY OF ORDINANCE and NON-CONFORMING USES

Any use of land, or buildings existing at the time of the adoption of this Ordinance shall be allowed to continue, and are not affected by the provisions of this Ordinance.

Any existing non-conforming use shall not be enlarged, expanded, or changed to another non-conforming use.

Except as hereinafter provided, no land or building shall hereafter be used, constructed, altered, or enlarged unless in conformity with the regulation herein specified by this Ordinance.

ARTICLE IV. DEFINITIONS

ALTERATION - Any structural change to a building, and/or a change of present use where compatible and consistent with the existing use.

BUILDING - A combination of materials forming a construction for use, occupancy, or ornamentation whether on, above, or below the ground.

DUMP - A place to unload and store refuse or waste.

ENLARGEMENT - The increase in size of any structure.

MASTER PLAN - The plan prepared by and for the Town of Stratford pursuant to RSA 674:1 identifying land use and development strategies for the community.

NON-CONFORMING USE - A use which lawfully exists at the time this Ordinance becomes effective but which does not conform with the regulations of this Ordinance.

VARIANCE - As defined in RSA 674:33, a relaxation of the terms of this Ordinance granted by the Zoning Board of Adjustment on appeal as long as it is not contrary to the public interest and if owing to special conditions, a literal enforcement of the Ordinance will result in unnecessary hardship. A variance may be legally granted if all of the following conditions are met:

- 1) No reduction in value of surrounding properties would be suffered.
- 2) Granting the variance would be of benefit to the public interest.
- 3) Denial of the variance would result in unnecessary hardship for the owner.
- 4) By granting the variance substantial justice would be done.
- 5) The use is not contrary to the spirit of the Ordinance.

#### ARTICLE V. DISTRICT BOUNDARIES and REGULATIONS

For the purpose of regulating the use of the land, the Town of Stratford shall be considered as one district with the following regulations:

##### Uses Not Permitted

The following uses shall not be permitted within the Town of Stratford:

Municipal waste, medical waste, hazardous waste, industrial waste, and/or radioactive waste dump sites.

#### ARTICLE VI. GENERAL REGULATIONS

Any sustained use that may produce or emit excessive smoke, fumes, dust, odor, refuse material, noise, vibration, radiation, or the like condition, or that may disturb, or endanger the health, safety, peace, or enjoyment of the community, it prohibited.

ARTICLE VII. ADMINISTRATION and ENFORCEMENT

A. Duty of Board of Selectmen

It shall be the duty of the Board of Selectmen to administer, and enforce the provisions of this Ordinance. The Board of Selectmen shall administer the Land Use Ordinance literally, and shall not have the power to permit any use of land, or buildings which is not in conformance with this Ordinance. Variances must be approved by the Zoning Board of Adjustment.

B. Enforcement and Penalty.

1. If any violation of this Ordinance occurs, the Selectmen shall institute in the name of the Town of Stratford, any appropriate action, injunction, or other proceeding, to prevent, restrain, correct, or abate such violation.
2. Any person who violates any of the provision of this ordinance shall be subject to penalties provided by RSA 676:17 or any other applicable law.

ARTICLE VIII. ZONING BOARD OF ADJUSTMENT

A. A Board of Adjustment shall be appointed by the Selectmen consisting of five (5) members. The Board membership including length of term, alternates (three), vacancies, and its organization, shall be consistent with the state law (RSA 672 and 673.) The Board shall have the duties and powers as provided by RSA 674:33.

B. Specifically, the Zoning Board of Adjustment is authorized to:

1. Hear and decide appeals where it is alleged there is error in any order, requirement, decision, or determination made by the Selectmen in enforcement of this Ordinance.
2. Hear and decide upon variance requests where the Board finds that all of the following conditions apply:
  - a. There are special conditions applying to the land or structure for which the variance is being sought (such as, but not limited to exceptional topographical conditions), which

are peculiar to such requirements of this Ordinance, as will deprive an owner of a reasonable use of such property, and will impose upon such owner hardship not shared by owners of surrounding property.

- b. In order to support a variance, it is necessary to find that, (1) no diminution in value of surrounding properties would be suffered, (2) granting of the variance would be of benefit to the public interest, (3) its denial would result in unnecessary hardship to the owner seeking it, (4) by granting the variance, substantial justice would be done, and (5) that the use would not be contrary to the spirit of the Ordinance.
- c. The use proposed is a permitted or allowed one.
- d. The specific variance is the minimum variance necessary to provide for a reasonable use of the land or structure.

#### ARTICLE IX. VALIDITY CLAUSE

If any portion of this Ordinance is found unlawful, it shall not affect the validity of any other portion of this Ordinance.

#### ARTICLE X. RULE OF PRECEDENCE

Whenever any provision of this Ordinance is in conflict with any state, or other local ordinance, the more stringent provision shall apply.

#### ARTICLE XI. AMENDMENTS

This Ordinance may be amended in accordance with the provisions of NH RSA 674:16 as it is written, or may be amended in the future.

#### ARTICLE XII. EFFECTIVE DATE

This Ordinance shall become effective immediately upon its passage by the local legislative body according to RSA 675:2-5.

Dated: \_\_\_\_\_, 19\_\_.



Reference to Article #16.

P E T I T I O N

Pursuant to RSA 673:18, We, the undersigned, registered voters of Stratford, are in favor of abolishing the Planning Board in the Town of Stratford, and hereby serve this to the Selectmen, and that they carry out the process under RSA 675:4, and present this to the voters at the Annual Town Meeting in March of 1995. The question shall be in the following form: "Are you in favor of abolishing the planning board as proposed by petition of the voters of this the Town of Stratford?"

- |                            |                        |
|----------------------------|------------------------|
| 1. John Higgins            | 36. David Smith        |
| 2. Jan Emerson             | 37. J. H. Chert        |
| 3. Richard Montgomery      | 38. Richard F. Loan    |
| 4. Christopher David Smith | 39. Jenni B. Shalloo   |
| 5. Thomas H. Walker Sr     | 40. Amy Thompson       |
| 6. D. R. Dugan             | 41. Bruce Benjamin     |
| 7. Linwood Parker Jr.      | 42. Wilbur J. Corlett  |
| 8. Robert Coran            | 43. Cathy Rottig       |
| 9. Addison Hill            | 44. Gayle DeCaro       |
| 10. Eric Hawley            | 45. Lauren Hob         |
| 11. William D. Webster     | 46. Beatrice M. Mann   |
| 12. Nelson W. Davis        | 47. Harold M. Mann     |
| 13. David Hurlbut          | 48. Barbara Lewis      |
| 14. Joe Smith              | 49. Harlan M. Mann     |
| 15. Robert A. Skillis Sr.  | 50. Holly Fogg         |
| 16. Richard Hollow         | 51. Glen K. Kestor     |
| 17. Louis Laguerre         | 52. Korrane Ramsay     |
| 18. Nancy Maier            | 53. William J. Lister  |
| 19. Harold Bonington       | 54. J. Mayer           |
| 20. David Whelan           | 55. Terry Bernhardt    |
| 21. Cheryl Taylor          | 56. Sheila M. Hartford |
| 22. Robert Brown           | 57. Keith M. Mann      |
| 23. Scott K. Mason         | 58. Carl Mackenzie     |
| 24. Erik Secliff           | 59.                    |
| 25. Donathly Secliff       | 60.                    |
| 26. Michael C. Cuthbert    | 61.                    |
| 27. Clarence C. Cuthbert   | 62.                    |
| 28. Susan Jewell           | 63.                    |
| 29. William J. Brown       | 64.                    |
| 30. Sarah Jackson          | 65.                    |
| 31. Bob W. Brown           | 66.                    |
| 32. Bill Brown             | 67.                    |
| 33. Jack Stone             | 68.                    |
| 34. Joseph Brown           | 69.                    |
| 35. Lynette Emerson        | 70.                    |



Reference to Article #22.

PETITION

THE FOLLOWING INDIVIDUALS WHO ARE LEGALIZED VOTERS IN THE TOWN OF STRATFORD  
HEREBY SIGN THIS PETITION IN FAVOR OF THE FOLLOWING:

TO SEE IF THE TOWN WILL VOTE TO ACCEPT THE A. DOUGLAS WOOD  
DEVELOPMENT ROAD LOCATED IN THE SOUTHERN END OF TOWN OFF  
ROUTE #3 FOR SUMMER AND WINTER MAINTENANCE AND TO RAISE  
AN APPROPRIATE SUM OF MONEY TO COVER THE COSTS OF THE SAME.

WHEREAS WE BELIEVE THIS TOWN HAS A MORAL AND FINANCIAL OBLIGATION TO TAKE  
OVER SUCH RESPONSIBILITIES BY ASSURING THE EXISTING HOME OWNERS (OF WHICH  
THERE ARE 3) THAT THEIR TAX MONEY BE USED TO PROVIDE SAFE PASSAGE FOR THEIR  
VEHICLES AS WELL AS THE SCHOOL BUS WHICH SHOULD BE PICKING UP SCHOOL CHILD-  
REN CLOSE TO THEIR HOMES.

THIS ROAD IS BUILT TO THE STANDARDS SET FORTH BY THE SELECTMEN AND IS  
PRESENTLY IN EXCELLENT SHAPE.

Susan Friggell  
Keith Friggell  
Samuel & Mary Ann  
Sam & Marshall  
Dorrie & George  
Pauline Bibles  
Tonya Bibles  
Peter Sage  
Elise Lofol  
Andrew & Susan  
Gloria Prewers  
Mae M. But  
Irene Carless  
Doris King  
Bob Richards  
Stephen Biles  
Lillian Bressette  
Angela Belanger  
Feb 7 1995  
Carol & John  
Everett Northrup  
Mary Jackson  
Charlotte Raymond  
Dawn R. Began  
Tella Began

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VEHICLES AS WELL AS THE SCHOOL BUS WHICH SHOULD BE PICKING UP SCHOOL CHILDREN  
CLOSE TO THEIR HOMES.

THIS ROAD IS BUILT TO THE STANDARDS SET FORTH BY THE SELECTMEN AND IS  
PRESENTLY IN EXCELLENT SHAPE.

NAME	DATE	NAME	DATE
Lipette Emerson	2-1-95		
Jon Emerson	2-1-95		
Samuel Smith Jr.	2-1-95		
Christopher D Smith	2-1-95		
Thomas H Walker	2-2-95		
Colin Noyes	2-2-95		
Nelson W Haines	Feb 2		
William Hull	2-2-95		
Bob Corgan	2-2-95		
Barbara Smith	2-2-95		
Nancy Maria	2-2-95		

Reference to Article #23:

PETITION FOR THE ACQUISITION OF THE MAIDSTONE-STRATFORD HOLLOW BRIDGE

THE UNDERSIGNED HEREBY PETITION THE RESIDENTS OF THE TOWN OF STRATFORD, COUNTY OF COOS, STATE OF NEW HAMPSHIRE, TO CONSIDER AND VOTE TO APPROVE THE PURCHASE OF THE MAIDSTONE-STRATFORD HOLLOW BRIDGE FROM THE MAIDSTONE-STRATFORD HOLLOW BRIDGE ASSOCIATION FOR THE SUM OF ONE DOLLAR (\$1.00). THE PURPOSE OF THIS ACQUISITION WOULD BE FOR THE TOWN OF STRATFORD, NH TO QUALIFY TO APPLY AND RECEIVE STATE AND FEDERAL GRANTS AND SUPPORT TO MAINTAIN AND UPGRADE THE AFOREMENTIONED MAIDSTONE-STRATFORD HOLLOW BRIDGE. FAVORABLE CONSIDERATION OF THIS PETITION AND ITS RATIFICATION WILL ENSURE CONTINUED SAFE UTILIZATION OF THE AFOREMENTIONED BRIDGE BY THE RESIDFNTS AND THEREBY FACILITATE SPEEDY RESPONSE VEHICLES, I.E. FIRE TRUCKS, AMBULANCE AND/OR POLICE, WHICH WILL HAVE A DIRECT IMPACT ON THE WELFARE AND QUALITY OF LIFE OF THE RESIDENTS OF STRATFORD, COUNTY OF COOS, STATE OF NEW HAMPSHIRE.

Reginald A. Marshall	Melissa Stinson
Brenda Phillips	Best Stinson
Carlene Stone	Marie Stinson
Cora Davenport	Leona McKeamey
Janice Mcnichill	Arthur McKeamey
Marion Blodgett	Charles Stinson
Stewart Blodgett	Brenda Stinson
Thurman Blodgett	Wilson McManis
Corinne Blodgett	Louisa McManis
Eileen Blodgett	Harlan McManis
Thurman Blodgett	Keith McManis
Janice Blodgett	Keith Fellows
Michael Thiberge	Lawna Fellows
Wayne Deyette	Beverly Piquette
Jerry Deyette	Robert Corbett
Robert J. Mills	Bernard Harding
BESTINA M. MANN	Thylen L. Dumas
Harold McManis	Robert Lowrey
Ronald A. Scott	



## RESOLUTION

WHEREAS the bridge is currently in possession and control of a private non-profit corporation which lacks the assets and fund raising ability to repair the bridge and

WHEREAS the bridge is an historic structure having been built before the turn of the century and

WHEREAS the bridge is an insufficient structure to safely carry the vehicle weight intending to use the bridge and

WHEREAS the owners of the bridge have closed the bridge due to concern for corporate and individual risk should a failure occur and

WHEREAS the Vermont Agency of Transportation has barricaded the west approach in recognition of the owners having determined the bridge should be closed and

WHEREAS the New Hampshire Department of Transportation has barricaded the east approach and

WHEREAS the bridge being closed represents a significant detour and delay for those who use it and

WHEREAS the bridge is vital to all citizens for ambulance and fire protection. The critical time lost for emergency vehicle responses can mean the difference between life and death and

WHEREAS it has been found that the loss of the bridge has placed an undue economic hardship on the small businesses and citizens of this area who are often of modest financial means and

WHEREAS loss of the bridge impedes the traditional flow of goods, services, commerce, working people, recreational users and tourists and

WHEREAS an assessment and study conducted in 1992 by an engineering firm on behalf of the Vermont Agency of Transportation found that the bridge could be repaired and

WHEREAS in 1991 Congress passed the Intermodal Surface Transportation Efficiency Act (known as ISTEA) with provisions for an Enhancement Activities Grant program and

WHEREAS the bridge is eligible for funding through this Grant Program and

WHEREAS it is indicated that it is in the best interest of the people of Vermont and New Hampshire that the bridge be repaired, restored and reopened and

WHEREAS more than 1800 citizens of Vermont, New Hampshire and other concerned citizens have urgently petitioned the Governors of both states for their help,

NOW THEREFORE BE IT RESOLVED that the legal voters of the Town of Stratford, County of Coos, State of New Hampshire urgently request the inclusion of the bridge in the New Hampshire State Transportation Improvement Program (STIP) and that the necessary funds requested be authorized from the Enhancement Activities Grant program and other grants that may be available

AND BE IT FURTHER RESOLVED the State of New Hampshire develop and impliment a plan to repair the bridge in conjunction with the Vermont Agency of Transportation and the federal government without delay.

Reginald A. Mailhot	Brenda Phillips
Roger J. Vills	Wayne Phillips
Marion Blodgett	Lona McKearney
PRE E. DAVERNPORT	Brenda Stinson
Cara Davenport	Kris Blisset



Reference to Article #26.

Housing Assistance Council • 1025 Vermont Ave., N.W. • Suite 606 • Washington, DC 20005 • (202) 842-8600 • Fax (202) 347-3441

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November 28, 1994

Board of Selectmen  
Ronald Scott, Chairman  
Gary Paquette  
Patricia Stinson  
Town Offices  
Stratford, New Hampshire 03590

Subject: Acceptance of road for maintenance - LaPerle Subdivision,  
Route 3 and Mason Road

Dear Members of the Board:

This is to request that the improved road serving this nine lot subdivision be accepted for maintenance by the Town, and that an article be provided on the warrant for the March 1995 Town Meeting for such approval.

Additional road improvements have been made pursuant to specifications by Stephen LaFrance, PE, and to our knowledge and belief, the road now meets all appropriate specifications.

It is the understanding of the Housing Assistance Council (HAC) that the Town normally does not accept roads for maintenance unless there are tax paying residences constructed and occupied on the road. As stated when a previous request was made, the reason for requesting an exception is to meet the requirement of the Farmers Home Administration (FmHA) for financing as that source of home finance provides the most widely available and affordable financing for high quality housing in areas such as yours. If the Town agrees to this request for exceptional treatment, HAC requests that no maintenance or plowing be done on the road until one residence is built. Should the Town have other requests of HAC we will be pleased to consider them.

Thank you for your consideration.

Sincerely,

  
Moises Loza  
Executive Director

nostrat5.ltr

---

*S. E. Office*  
Atlanta, GA  
(404) 892-4824  
Fax (404) 892-1204

*S. W. Office*  
Albuquerque, NM  
(505) 883-1003  
Fax (505) 883-1005  
89

*Western Office*  
Mill Valley, CA  
(415) 381-1706  
Fax (415) 381-0801



Reference to Article #28.

TRI-COUNTY COMMUNITY ACTION PROGRAM:

Board of Selectmen:

Again this year, Tri-County Community Action Programs, a private not-for-profit agency, requests funding assistance for our Outreach Program in Colebrook in order to provide necessary social services. For 1995, we would like to request \$1,500.00 for your town.

Our Outreach Coordinator, Nancy Roberge, Outreach Center have salary and office expenses paid for three (3) month of the year by the Fuel Assistance Program Grant that we receive. The funds to keep the local Outreach office open the nine (9) months of the year come from your town and those of your neighbors, some of the Community Services Block Grant funds, and from some of the N.H. Emergency Shelter Grant funds.

Because of the reduction in federal fuel assistance funds received for our Outreach Program, we are asking for your continued financial assistance with a modest increase.

In summary, this past year, we have served 571 households of 1399 people, providing 256 client service units, in addition to assisting are families with approximate \$49,274.44 in direct services or products.

If you have any questions regarding these services or this request, I shall be glad to hear from you.

Sincerely,

Carlton R. Lord/ss  
Outreach Director

1994 Outreach Report: - - - - -

Category	Client Service Units
Food	82
Energy	105
Homeless	17
Housing	10
Health	7
Income	1
Other	34
	<u>256</u>

Outreach Report cont'd.:

Stratford

	<u>Households</u>	<u>Individuals</u>	<u>Amount</u>
FEMA	79	201	\$1,038.69
USDA	244	598	1,465.10
Emergency Fund & Food Pantry	74	188	959.29
Homeless-Food and/or shelter	74	191	830.26
Volunteer hrs. @ \$4.25	===N/A===	===N/A===	===909.35===
Outreach Total	471	1178	\$5,202.69

Fuel Assistance & Weatherization:

Fuel Assistance	97	221	\$39,834.63
Weatherization	====3====	===N/A===	===4,237.12===
Energy Totals	100	221	\$44,071.75

Grand Totals	571	1399	\$49,274.44
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for July 1, 1993-June 30, 1994

UPPER CONNECTICUT VALLEY MENTAL HEALTH & VERSHIRE CENTER:  
Reference to Article #27

Upper Connecticut Valley Mental & Developmental Services is a private, non-profit agency serving an area from Pittsburg to Stark, NH and bordering Vermont towns.

We provide out-patient mental health services including psychiatric evaluations, psychological evaluations, medication evaluations and treatment, 24-hr. emergency services, & individual and group treatment. The services we provide are confidential. Standard fees are charged, but may be adjusted according to a person's ability to pay. Our Partial Hospitalization Program provides day treatment for clients with chronic and severe mental health problems.

Residential services for developmentally disabled and/or mental health clients are provided by Specialized Home Care/Individualized Service Options, Apt. Supervision and Respite Programs.

From July 1993 to June 30, 1994 UCVMHC provided the following services to 81 Stratford residents:

499	Individual Therapy Visits
155	Family Therapy Visits
127	Group Therapy Visits
96	Emergency Treatment Visits
26	Psychiatric Evaluations
903	Total Visits
	Total Charges for Services \$87,365.00*

\* We average about 59% collection of fees which are charged.

VERSHIRE CENTER:

The Vershire Center has provided vocational training, sheltered workshop and community-based job placements to more than 140 individuals over the last 15 years. Community employers have worked closely with the Center to provide meaningful work opportunities for individuals with disabilities. In the past five years alone, 85 people have been placed in the community job market through Vershire's program.

Presently, Vershire Center has community programs operating at the Balsams Hotel and Ethan Allen, as well as laundry service and custodial programs serving 30 businesses in the Colebrook area.

The Vershire van travels more than 200 miles a day transporting clients from Stark, Stewartstown, and points in between for their individual training programs.

We appreciate the support of Stratford voters to allow UCVMHC and Vershire Center to continue to provide easily accessible and quality programming to serve residents experiencing mental health programs or with developmental service needs. For further information please call 237-4955

Reference to Article #29.

BIG BROTHERS/BIG SISTERS OF NORTHERN NEW HAMPSHIRE:

Glen, N.H. 603-383-4104

Berlin, N.H. 603-752-2210

Dear Friends:

This letter is a request on behalf of Big Brothers/Big Sisters of Northern New Hampshire for funding assistance from your town to help this program, under the sponsorship of Tri-County Community Action Programs, Inc., serve the youth in this area. For 1995 we would like to request again a \$200.00 appropriation to be approved from your town.

Over the past year we have greatly increased our services in the north country, and are happy to report that program-wide we are supervising more than 30 match relationships--that is 30 children who spend time each week with a Big Brother or Sister in planned activities. Of these 30+ matches, many are new which means more kids than ever have been served. With your support and encouragement the children in our program will continue to enjoy the benefits of spending time with their adult mentor friends, and will grow into stable and responsible young adults themselves.

If you have any questions, please contact me at either number listed above. Thank you so much for your help and consideration.

Sincerely,

Kathy Bojack/ss  
Program Director



Reference to Article #30.

AMERICAN RED CROSS:

Dear Selectmen:

The Board of Director of the Greater White Mountain Chapter of the American Red Cross respectfully requests your consideration of an appropriation in your 1995 Annual Town Budget to support services provided by the American Red Cross.

This past year has found our volunteers providing more services in every category than ever before. The need for your support has never been greater. I think the following examples will show why.

Fires can leave anyone homeless in less time than it takes me to write this letter to you. In only minutes, you or someone you know can be left with their lives shattered. With help from the American Red Cross, your neighbors can start to get their lives back together again. We can help provide a temporary roof over their heads, vouchers to purchase necessary clothes and personal items, and referrals to other community agencies that can also help.

Because of a note written by one fire victim, I also know that our disaster volunteers do more than write vouchers for food. In this case, two volunteers purchased a doll with their own money for a young girl who had lost everything in a fire. Her mother was grateful for their thoughtfulness in helping her child.

A small but dedicated group of volunteers provides help to many of our residents in a way that few people know about. Can you imagine what it's like to be alone at home with your children while your spouse serves overseas in the armed forces. Where do you turn when an emergency rises? ...to the Red Cross. Our volunteers are available 24 hrs. a day, 365 days a year to get emergency messages sent between families and their loved ones in the military.

Then there are the classes that train your neighbors to save lives. It may be a young person down the street who has received lifeguard and water safety training and works at the local pool facility during summer. Or, it may be the EMT in your fire department whose Red Cross training may save the life of someone you know. Or, it may be the 11 year old who attended the Red Cross babysitting course who knows what to do when his baby brother gets in trouble. Nearly 13,000 of our neighbors attended classes like these in the last year.



American Red Cross cont'd.:

Without the help and generosity of hundred of our neighbors, blood products that save lives would not be available to hundred of New Hampshire residents every year. Blood drives receive a lot of attention and this helps to remind blood donors to give. But issues of confidentiality mean that we rarely see or hear about people whose lives are saved because of the donors generosity.

While the work performed by the Red Cross at national disaster sites receives more attention, the work we do here at home is often less obvious. Every day, 24 hours a day, 365 days a year, the American Red Cross is available to help citizens in your community and throughout the 3,000 square mile area that we cover.

Therefore, we request support from your town at the rate of \$.40 (forty cents) per resident. We have not increased our request this year, in spite of the fact that the average expenditure per resident is about forty eight cents.

We thank you for considering this request from the American Red Corss. We are available to come before you to provide further information and to answer any questions you may have about our services. Your assistance in presenting this request to your community is greatly appreciated by the Red Cross and by the people in your community who will use our services in the coming twelve months.

Sincerely,  
Thomas E. Garfield/ss  
Chapter Chairman

Reference to Article #31.

UPPER CONNECTICUT VALLEY HOSPITAL & UPPER CONNECTICUT  
VALLEY HOME HEALTH SERVICES:

The emergency room at the U.C.V.H. is open 24 hrs. a day, 365 days per year. On most days, there is an in-house physician assigned to the duties of the emergency room and walk-in clinic. The emergency department must also have available to it expensive equipment and well trained ancillary personnel. This department annually operates at a deficit but because of its essential nature, it is a service that the hospital must continue to provide. In order to increase the volume (3000 visits per year), the hospital opened the walk-in clinic in 1993 and it too has generated about 3000 visits per year. However, these combined visits do not generate sufficient revenue to meet the operating expenses of that service. Therefore, each year the hospital requests that the communities that so vitally need this service, assist us at town meetings by raising the requested funds to help offset this loss.

Upper Connecticut Valley Home Health, formerly known as Northern Coos Community Health Association, became a department of U.C.V.H. in 1993. Although it is now part of the hospital, services continue the same as before. Services provided are skilled nursing, rehabilitation, homemaker/home health aide and maternal/child health care. Services are reimbursed by Medicare, Medicaid, private insurance, federal and state contracts; and for those that cannot afford services not reimbursed by other sources, they are provided on a sliding fee scale. Services provided with federal and state monies require matching funds, and town appropriations are used primarily for this purpose, as well as for providing services to those who cannot afford to pay. This represents a considerable amount (approximately \$35,000 this year) and a request is made to the towns served for assistance in providing these vital services.

As always, the Upper Connecticut Valley Hospital appreciates this support and assistance given to these services which make the North Country a better and safer place to live.

Sincerely,

Deanna S. Howard/ss  
CEO  
UCVH

Reference to Article #32.

TOWN OF NORTHUMBERLAND:

Dear Board Members:

Thank you for your 1994 contribution to the Northumberland Ambulance Corp. These funds help to insure that the service our communities rely on can continue.

Because of increasing cost of our Ambulance Corp. O&M and equipment, the 1995 Ambulance Service Charge for the Town of North Stratford has been increased to \$2000.00. The Town of Stratford had 25 ambulance calls as of the end October, 1994 which represents approximately 15% of Northumberland Ambulance Corp calls. (Our total O&M budget for 1994 was \$23,600.00)

An agreement with the Town of North Stratford for Ambulance service for 1995 is attached. We are requesting that a signed agreement be returned to Northumberland Town Office before January 1, 1995 and that payment in full be made within thirty days of agreement acceptance.

The Ambulance will continue to serve only those communities with whom there is a agreement, except in a backup situation.

If you have any questions or concerns about the ambulance service, please direct them to the Ambulance Corp Director, Gordon Armstrong. If you have any questions or concerns about the service fees, please direct them to the Northumberland Board of Selectmen.

Thank you for your support,

Sincerely,  
Northumberland Board of Selectmen

Northumberland Ambulance Corp Coverage Member Agreement  
We, the board members, representing the Town of North Stratford, NH agree to the fee of \$2,000. for continued Ambulance Corp coverage as has been provided by the Northumberland Ambulance Corp.

This agreement will take affect on January 1, 1995 and will terminate on December 31, 1995.

## COÖS COUNTY RECYCLING CENTER 1994 ANNUAL REPORT

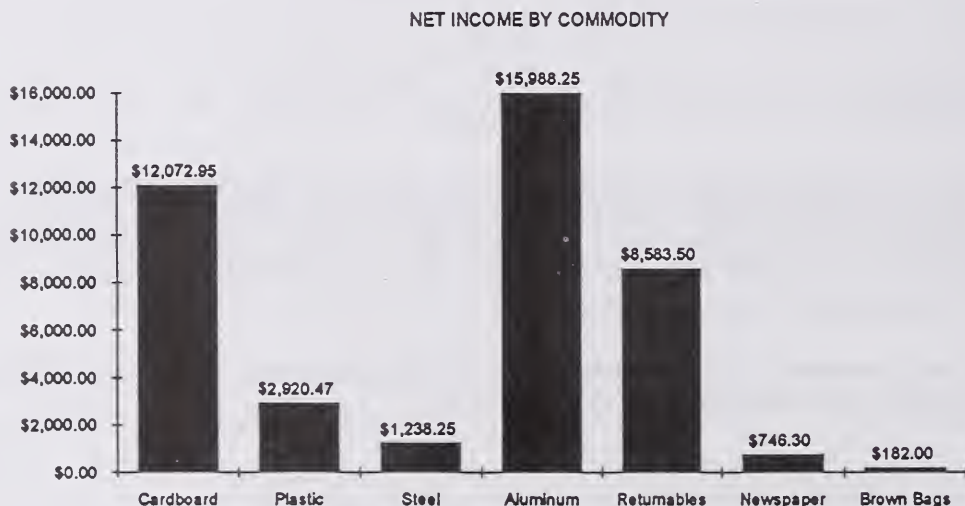
The recycling center continues to be an extremely positive solution to solid waste management for all member communities. The center is cost effective, in that there is only one full time employee and the remaining labor is conducted by an inmate population. Inmates logged a total of 5,792 hours at the center this past year. The inmate labor realized is equal to a savings of \$24,617 at minimum wage to the communities served. This labor intensive program provides inmates with a work program that has proven positive to our inmate population.

Bob Brown, Supervisor of the Center continues to explore viable markets for the commodities processed, always seeking out the best market price. The center processed 298.70 tons of recyclable material with revenues of \$41,731.72. This also included the processing of 5 cent returnables that showed a net revenue of \$8,583.50.

We have also undertaken an initiative to seek State matching funds for a Household Hazardous Waste Collection Project. Our application will be processed in February 1995, with an anticipated project date sometime in March. Our previous communications also alerted you to the need for concrete pads for our roll-off containers. It was the decision of the members present at our annual meeting that the costs for these pads be taken from the savings account. As spring approaches we intend to start on this project with inmate labor.

The volume of goods processed continues to climb and the need to keep our equipment current and look for ways to be more effective and efficient is evident. We will continue to explore new markets, new technology and ways to better serve you in the future.

The following chart will show you net income realized based on each commodity.





# 1995 Recycling Budget Distribution Formula:

Town	1989		Combined Percent	Proposed '95 Town Share
	Pop.	Valuation		
Canaan	1121	49,053,266	13.33	\$ 5,450.00
Clarksville	232	22,685,440	6.16	1,789.00
Colebrook	2444	97,047,451	26.37	11,360.00
Columbia	661	32,409,048	8.81	3,397.00
Lemington	102	10,803,198	2.94	830.00
Norton	165	24,420,482	6.63	1,709.00
Pittsburg	901	74,448,471	20.23	6,228.00
Stewartstown	1048	34,124,054	9.27	4,476.00
Stratford	927	23,079,774	6.27	3,585.00
Totals	7601	366,071,184	100.00	\$38,825.00

9 revised 12/13/94

To: Towns participating in Recycling Center

Re: Good News:

Based on Commodity Sales higher than we originally projected, the town share of the recycling center expenses for 1995 has dropped another 11.4%. This was presented to the towns who attended the meeting on December 13, 1994. This information is being sent to other towns not present so you would have the figures for your budget process.

Also, it was decided at the meeting to put in concrete pads in each location where containers are in place. Funds for this project will be withdrawn from the savings.

Sue Collins/ss



TOWN OF STRATFORD

SELECTMEN'S OFFICE  
P. O. BOX 366  
NORTH STRATFORD, N. H. 03590

TEL: (603) 922-5533

The Town of STRATFORD HAS  
No Full Time Employees And  
Does Not PARTICIPATE In The  
New Hampshire Retirement System.

Ronald A. Scott  
Patricia J. Stinson  
Gary Paquette

2/1/95  
(Date)

Plodzick & Sanderson  
Professional Association  
193 North Main Street  
Concord, NH 03301-5063

In connection with your audit of the general purpose financial statements of the Town of Stratford as of December 31, 1994, and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the Town of Stratford and the results of its operations and changes in financial position of its proprietary and similar trust fund types in conformity with generally accepted accounting principles, we confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We are responsible for the fair presentation in the financial statements of financial position and results of operations of the Town of Stratford and changes in financial position of its proprietary and similar trust fund types in conformity with generally accepted accounting principles. Because of our limited expertise with generally accepted accounting principles, including financial statement disclosure, we have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds and account groups of the oversight unit and all component units required by generally accepted accounting principles to be included in the financial reporting entity. Component units are separate organizations, functions, and activities of government. The oversight unit is the primary unit of government directly responsible to the Board of Selectmen that has oversight responsibility over those other organizations, functions, and activities.
2. We have made available to you, if and to the extent requested by you, all--
  - a. Financial records and related data.
  - b. Minutes of meetings of the Town of Stratford, or summaries of actions of recent meetings for which minutes have not yet been prepared. We have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.
3. There have been no--
  - a. Irregularities (intentional misstatements or omissions of amounts or disclosures in financial statements or misappropriations of assets) involving administrative officials or employees who have significant roles in processing transactions or safeguarding assets.
  - b. Irregularities involving other employees that could have a material effect on the financial statements.
  - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices or grant contract provisions, laws and regulations that could have a material effect on the financial statements.

4. We have not adopted any plans nor do we have present intentions that may materially affect the carrying value or classifications of assets, liabilities, or fund balances in the financial statements.
5. The following have been properly recorded or disclosed in the financial statements:
  - a. Joint ventures and related party transactions and related accounts receivable or payable, including revenues, expenditures, loans, transfers, leasing arrangements, and guarantees.
  - b. Arrangements with financial institutions involving repurchase or reverse repurchase agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
  - c. Agreements to repurchase assets previously sold.
6. There are no--
  - a. Violations or possible violations of budget ordinances, grant contract provisions, or laws or regulations (including those pertaining to adopting and amending budgets) that have come to our attention whose effects are regarded as significant enough to be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by Statement of Financial Accounting Standards No. 5.
  - c. Reservations or designations of fund equity that were not properly authorized and approved.
7. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5.
8. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements, and there are no undisclosed assets or liabilities.
9. Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
10. The Town of Stratford has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
11. We are responsible for the Town of Stratford compliance with laws, regulations and grant contract provisions applicable to it; and we have identified and disclosed to you all laws, regulations, and grant contract provisions that have a direct and material effect on the determination of financial statement amounts. We have complied with all aspects of laws, regulations, and contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

We have identified all accounting estimates (approximations of financial statement amounts made when measurement of the amounts or the valuation of accounts is uncertain pending the outcome of future events, or when relevant data cannot be accumulated on a timely, cost-effective basis) that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.

13. No events have occurred subsequent to the balance sheet date that would require adjustments to, or disclosure in, the financial statements.
14. With respect to Federal financial assistance programs--
  - a. We have identified in the Schedule of Federal Financial Assistance all assistance provided by Federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, or direct appropriations.
  - b. We have identified the requirements governing types of services allowed or not allowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to major Federal financial assistance programs.
  - c. We have complied with reporting requirements in connection with Federal financial assistance, and information presented in Federal financial reports and claims for advances and reimbursements is supported by the accounting records from which the basic financial statements were prepared.
  - d. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State and Local Governments* and OMB Circular A-102, *Grants and Cooperative Agreements with State and Local Governments*.
  - e. We have identified and disclosed to you all amounts questioned, as well as known violations of requirements that, if not complied with, could have a material effect on a major Federal financial assistance program, and all civil rights complaints filed against us or investigations completed or in progress of which we are aware.

*To The Best of Our Knowledge*

Ronald A. Smith

Larry O. Paquette

Patricia J. Simon







# **ANNUAL REPORT**

**Of the  
SCHOOL DISTRICT  
OF THE TOWN OF**

# **STRATFORD, NH**

**For the Fiscal Year Ending**

**June 30, 1994**

**ANNUAL SCHOOL REPORT  
SCHOOL DISTRICT OF STRATFORD, NH**

Fiscal Year Ended June 30, 1994

**ORGANIZATION/ADMINISTRATION**

School Board

Wilbur Covell

E. Harlan Connary  
Chairperson

Rene Routhier

Superintendent of Schools

Alfred W. St. Cyr - Tel. 636-1437

Business Manager

Peggy L. Goodale

Principal

David Ross

Treasurer

Gloria LaCasse

Moderator

Stephen LaFrance

Clerk

Patricia Allin

Auditor

Grzelak and Company, P.C.  
Laconia, NH

**SCHOOL WARRANT  
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of  
Stratford, qualified to vote in district affairs:

You are hereby notified to meet in Stratford Town  
Hall in said district on Tuesday, March 14, 1995,  
at 10:00 o'clock in the forenoon until 6:00 o'clock  
in the evening for the reception of your ballots  
under the non-partisan ballot system.

1. To choose by non-partisan ballot the following  
district officers for the ensuing year: a  
moderator, a district clerk, a district treasurer  
and one member of the school board for the  
ensuing three years.

Given under our hands at Stratford this 24th day of  
February, 1995.

SCHOOL  
BOARD

Harlan Connary

Rene Routhier

Wilbur Covell

A True Copy of Warrant - Attest:

Harlan Connary

Rene Routhier

Wilbur Covell

SCHOOL  
BOARD

**SCHOOL WARRANT**  
**STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of  
Stratford qualified to vote in district affairs:

You are hereby notified to meet in the Stratford  
Public School Gymnasium in said district on Monday,  
March 13, 1995, at 7:30 in the evening to act upon  
the subjects hereinafter mentioned.

1. To hear reports of agents, auditors,  
committees or officers heretofore chosen and  
pass any vote relating thereto.
2. To see if the district will vote to accept the  
provisions of the Federal and State School  
Lunch Program and to appropriate such funds as  
may be made available to the district under  
said program. Further, to see if the district  
will authorize the School Board to make  
application for such funds and to expend the  
same for such purposes.
3. Shall the school district accept the  
provisions of RSA 198:20-b providing that any  
school district at an annual meeting may adopt  
an article authorizing indefinitely, until  
specific rescission of such authority, the  
school board to apply for, accept and expend,  
without further action by the school district,  
money from a state, federal or other  
governmental unit or a private source which  
becomes available during the fiscal year?
4. To see if the district will vote to raise and  
appropriate the sum of Ten Thousand Dollars  
(\$10,000) to purchase and install new windows  
in a section of the original school building.  
The school board recommends this appropria-  
tion.

5. To see what sum of money the district will vote to raise and appropriate for the support of schools, for the payment of salaries of School District officials and agents, and for the payment of statutory obligations of the district.
6. To transact any other business that may lawfully come before said meeting.

Given under our hands at Stratford this 24th day of February, 1995.

	Harlan Connary
SCHOOL	
BOARD	Rene Routhier
	Wilbur Covell

A True Copy of Warrant - Attest:

Harlan Connary  
Rene Routhier  
Wilbur Covell

SCHOOL  
BOARD



STRATFORD SCHOOL DISTRICT  
DETAILED STATEMENT OF PAYMENTS  
FOR 1993-94

<u>1000 INSTRUCTION</u>		\$679,250.70
<u>1100 REGULAR PROGRAMS</u>		
110 Teachers' Salaries	506,554.56	
111 Aides' Salaries	14,500.86	
120 Substitute Teachers	5,897.85	
210 Health Insurance	60,974.49	
213 Life & Disability	6,203.09	
214 Workman's Comp.	4,613.91	
220 Employees' Retirement	477.66	
222 Teachers' Retirement	9,110.70	
230 FICA	37,389.88	
260 Unemployment Comp.	2,407.27	
310 Other Instruction	470.84	
Blais, J.	81.06	
Caron, V.	30.00	
Stratford Hot Lunch	142.28	
The Cheshire Med.	217.50	
390 Other Prof. & Tech	7,800.00	
Leighton, R.	7,800.00	
440 Repairs & Maintenance	2,039.23	
North Country Ed.	247.00	
Porter Office	1,792.23	
610 Supplies	16,056.12	
A & B Computers	30.50	
ABC School Supply	30.12	
Adams, S.	805.15	
Amer. Guidance	330.43	
Ames Dept. Store	123.85	
Berquist, S.	162.36	
Berrigan, B.	90.45	
Carl Fisher	108.03	
Chaselle	857.20	
Colebrook Office	35.75	
Couture, E.	450.00	
Creative Pub.	111.97	
CTR for Innovations	75.58	
Cuisenaire Co.	92.23	
Dartmouth Book Store	267.12	
D.C. Heath	886.47	
Delta Education	33.62	
Dominie Press	81.40	
Duncan Inst.	53.43	
Eastern Musical	124.31	
Educ. Resources	73.40	
Elem. Specialties	94.25	
ETR Assoc.	-152.95	
Follett Corp.	204.38	
Frey Scientific	131.51	
Good Apple	16.95	

	Haldeman, J.	8.99	
	J.L. Hammett	144.41	
	J.W. Pepper	1,422.42	
	Josten's	253.66	
	Klockit	228.60	
	Lakeshore Learning	134.16	
	Law Instruction P	22.45	
	Little River Book	40.33	
	MacMillan/McGraw	385.00	
	Modern Curric.	108.74	
	Music In Motion	102.96	
	Nasco	413.15	
	Nat'l Geographic	188.00	
	North Country Ed.	14.50	
	Palos Sports, Inc.	62.44	
	Passion Sports	44.43	
	Perfection Learn	63.88	
	Perma Bound	56.38	
	Porter Office	912.83	
	Pyramid Art Supp.	513.37	
	Queue, Inc.	256.99	
	Reliable	240.23	
	Roth, K.	120.14	
	Science Kit, Inc.	1,271.03	
	Seedling Pub.	34.02	
	Shapes Etc.	22.47	
	Social Studies S	342.40	
	Sportime	478.43	
	Stratford High S	70.00	
	Summit Learn	256.58	
	Sundance Pub.	289.73	
	The Teach & Learn	28.46	
	The Willis Music	52.40	
	Triarco	1,266.81	
	Village Book Store	334.37	
	Weekly Reader	326.19	
	Weiser Educ.	49.45	
	Wilcox & Follett	378.21	
620	Food		62.83
	Roth, K.	62.83	
630	Textbooks		3,881.45
	Addison Wesley	19.91	
	Amsco School Pub.	15.12	
	Dartmouth Book Store	63.66	
	EMC Pub.	185.40	
	Engine Uity, LTD	48.61	
	Evan-Moor	39.80	
	Granite Impex LT	756.13	
	Harcourt Brace J	33.35	
	Heath, D.C.	346.16	
	Heineman	33.79	
	Holcomb's	17.40	
	Imaginar	23.00	

	Modern Curricular	145.93	
	Nat'l Wildlife	20.75	
	Perma-Bound	324.19	
	Prentice-Hall SC	81.55	
	Richard Owen	72.63	
	Rigby Education	95.70	
	Roth, K.	298.14	
	Scholastic	4.46	
	School Zone Pub.	4.77	
	Scott Foresman	65.25	
	Selections Bookfair	90.13	
	Teacher's Discovery	183.59	
	The Reading Circle	10.98	
	The Wright Group	667.98	
	Village Book Store	34.15	
	Wilcox & Follett	198.92	
741	Add'l Equipment		349.96
	Eastern Musical	150.00	
	Radio Shack	199.96	
810	Dues/Fees		460.00
	Coppinger, A.	318.00	
	Haverhill Cooper	32.00	
	Hoffman, S.	65.00	
	NH Music Educator	45.00	
1200	<u>SPECIAL EDUCATION</u>		214,730.51
110	Teachers' Salaries		42,191.82
111	Aides' Salaries		32,754.27
210	Health Insurance		15,164.26
213	Life & Disability		309.02
214	Workman's Comp.		550.00
220	Employee's Retirement		436.63
222	Teachers' Retirement		406.11
230	FICA		5,694.41
260	Unemployment Comp.		268.00
390	Other Prof. & Tech.		25,060.34
	Easter Seal Society	247.04	
	North Country Ed.	23,888.40	
	Northum Sch Dist.	-1,596.00	
	Pine Haven	5,862.12	
	Plante, A.	981.80	
	SAU 20/94-142	-5,387.47	
	Treas., NH	487.50	
	Upper Conn. Vall.M.H.	326.50	
	Weeks Memorial Hosp.	250.45	
519	Other Transportation		1,771.15
	Bennett, L.	90.00	
	Emerson, K.	61.00	
	LaCasse, L.	1,620.15	
569	Tuition/Private		88,294.47
	Easter Seal Society	16,791.48	
	First Step Day Care	210.00	
	IBRT Brattleboro	14,881.47	
	Northum Sch Dist.	- 144.00	

	Pine Haven Boys Ctr.	56,555.52	
580	Expense/Travel		458.25
	Eddy, P.	75.75	
	Emerson, K.	34.50	
	Turner, J.	348.00	
610	Supplies		1,264.84
	Creative Pub.	112.30	
	Edmark	239.20	
	McGraw-Hill	247.26	
	Pro-Ed	216.70	
	Psychological Corp.	366.48	
	Refunds	-848.15	
	Remedia Pub.	59.80	
	Riverside Pub.	481.67	
	Saddleback Pub.	95.48	
	Stevenson Learning	182.90	
	The Learning Tree	91.70	
	The Tree House	19.50	
620	Food		106.94
	Eddy, P.	106.94	
<u>1300</u>	<u>Vocational Education</u>		88,119.64
110	Teachers' Salaries		64,207.81
210	Health Insurance		10,296.42
213	Life & Disability		618.05
214	Workman's Comp.		636.00
222	Teachers' Retirement		1,759.82
230	FICA		4911.93
260	Unemployment Comp.		260.00
561	Tuition/Public		1,716.74
	Littleton School Dist.	1,309.50	
	WMRHS	407.24	
610	Supplies		2,135.81
	A & B Computers	24.00	
	Merriam Graves	110.82	
	P A Hicks & Son	129.29	
	Perras Lumber	709.64	
	Pitsco Catalog D.	611.45	
	Reliable	18.77	
	The Re-print Corp.	531.84	
620	Food		402.46
	Forty, K.	250.00	
	Perras Lumber	152.46	
630	Textbooks		1,174.60
	South-Western Pub.	1,174.60	
<u>1400</u>	<u>Co-Curricular</u>		17,129.67
121	Extra-Curricular Salaries		10,010.88
222	Teachers' Retirement		270.73
230	FICA		765.86
310	Other Instruction		2,500.00
	Stratford Activ.	2,500.00	
513	Transportation		2,854.45
	Nugent Motor Co.	2,634.45	
	Coppinger, A.	220.00	

Supplies		37.75	
Nat. Assoc. Sec.	37.75		
Dues/Fees		690.00	
NHIAA	690.00		
<u>2120 Guidance</u>			32,489.03
110 Salary		23,894.00	
210 Health Insurance		5,148.21	
213 Life & Disability		309.02	
214 Workman's Comp.		212.00	
222 Teachers' Retirement		406.12	
230 FICA		1,827.83	
260 Unemployment Comp.		49.27	
580 Expense/Travel		217.25	
Lane, L.	217.25		
630 Textbooks		425.33	
Community Interv	97.68		
Mar & Co. Prod.	46.59		
Timberline Press	226.80		
Walch, J. Weston	54.26		
<u>2130 Health Services</u>			9,764.82
110 Salary		8,139.43	
214 Worker's Comp.		50.00	
Stevens, Geo. M.	50.00		
222 Teachers' Retirement		135.40	
230 FICA		622.61	
390 Other Prof. & Tech.		478.00	
Indian Stream	394.00		
Weeks Hosp.	84.00		
580 Expense/Travel		207.25	
Armstrong, S.	7.25		
Emerson, K.	200.00		
610 Supplies		132.13	
Moore Medical Co.	108.65		
School Health Sup.	23.48		
<u>2210 Improvement of Instruction</u>			1,878.47
320 Instructional Improvement		1,515.47	
American Library	95.00		
CEC Conference	95.00		
Character Development	55.00		
Eddy, P.	129.60		
Essex-North Sup	75.00		
Farnsworth, A.	85.00		
Haldeman, J.	30.00		
Lesley College	125.00		
NEIWPCC	10.00		
NHAITC	90.00		
NHASP	55.00		
NHATFL	45.00		
NH-AIMNE	75.00		
NH Project Learn	25.00		
North Country Ed.	110.00		



	Northum School	186.25	
	Sonesta Hotel	70.62	
	Society F/Develop	99.00	
	Tech. Prep. Conf.	60.00	
580	Expense/Travel		363.00
	Boston, J.	64.75	
	Smith, R.	54.25	
	Nason, K.	161.25	
	Haldeman, J.	60.25	
	Stevens, E.	22.50	
	<u>2220 Educational Media</u>		38,539.78
110	Salary		26,082.00
210	Health Insurance		1,906.74
213	Life & Disability		309.02
214	Worker's Comp.		288.00
222	Teachers' Retirement		541.46
230	FICA		1,995.25
440	Repairs & Maintenance		927.58
	North Country Ed.	912.00	
	P A Hicks & Son	15.58	
450	Rent		1,397.00
	NCEF	1,397.00	
610	Supplies		181.13
	Highsmith	75.83	
	NCEF	105.30	
630	Textbooks		3,488.56
	Baker & Taylor	531.28	
	Children's Press	694.07	
	Colebrook Pub.	21.87	
	Dartmouth Book Store	339.45	
	Eastern Book Co.	96.95	
	Excellent Books	49.85	
	Farnsworth, A.	246.74	
	Learner Pub.	257.21	
	Perma-Bound	668.52	
	Nat'l Library	52.20	
	Political Research	295.00	
	Storyhouse Corp.	222.90	
	Village Book Store	12.52	
640	Periodicals		987.39
	Boston Globe	126.00	
	Caledonian	68.00	
	Ebsco Subscription	576.39	
	Union Leader	72.00	
	Wilson, H.W. Co.	145.00	
742	Replacement Equipment		435.65
	Highsmith	41.83	
	Long's Electronic	393.82	
	<u>2310 School Board Services</u>		27,450.81
110	Salaries		1,945.00
214	Worker's Comp.		32.00
230	FICA		148.81
390	Other Prof. & Tech.		20,204.92

	Awards & Trophies	169.35	
	Boynton, J.	2,740.50	
	Grzelak & Co.	1,475.00	
	Liebl Printing	785.50	
	McLane, Graf, RA	7,224.07	
	NH Municipal Bond Bank	6,000.00	
	NH State Treasurer	100.00	
	Northumberland S	117.00	
	Palmer & Dodge	1,500.00	
	Riff Flower Shop	23.50	
	Stratford Hot Lunch	70.00	
522	Liability Insurance		1,131.00
	NH School Boards	1,131.00	
532	Postage		322.00
	U.S. Postal Serv.	322.00	
540	Advertising		1,497.55
	Caledonian Record	108.00	
	News & Sentinel	127.50	
	North Country Pub.	172.61	
	School Administration	537.30	
	The Berlin Reporter	136.54	
	The Boston Globe	215.20	
	Union Leader Corp.	129.00	
	White Mountain Press	71.40	
810	Dues/Fees		2,169.53
	NH School Boards Assn.	2,156.44	
	Bank Charges	13.09	
<u>2320</u>	<u>SAU Services</u>		40,356.00
351	Management Services		40,356.00
<u>2400</u>	<u>School Admin. Services</u>		70,680.28
110	Salaries	39,999.96	
115	Secretaries' Salaries	14,649.60	
116	Summer Secretary's Salary	1,012.50	
210	Health Insurance	5,720.22	
213	Life & Disability	309.02	
214	Worker's Comp.	300.00	
220	Employees' Retirement	570.82	
222	Teachers' Retirement	1,098.38	
230	FICA	4,281.99	
532	Postage		450.00
	Ross, D.	450.00	
550	Printing/Binding		1,589.10
	M/S Printing	520.60	
	NH State Prison	173.50	
	Northland Press	255.00	
	U. S. Post Office	640.00	
580	Expense/Travel		91.50
	Forty, K.	91.50	
610	Supplies		288.19
	Adams, S.	56.00	
	Colebrook Office	175.47	
	Fretter Superstores	56.72	

810	Dues/Fees		319.00
	Assoc. F/Superv/c	39.00	
	NHASP	280.00	
2540	<u>Operation/Maintenance</u>		149,455.36
110	Salaries		33,571.31
120	Substitutes' Salaries		317.69
210	Health Insurance		3,813.48
214	Workman's Comp.		2,385.09
220	Employees' Retirement		1,253.39
230	FICA		2,592.63
431	Disposal		6,931.05
	Hook, L.	1,305.00	
	Marsh Waste	4,327.50	
	Norab	1,298.55	
440	Repairs & Maintenance		37,809.05
	Burn's Exxon	39.95	
	Conneston Construction	1,593.83	
	Dan's Glass &	3,069.00	
	E.L. Holt, Inc.	107.70	
	Emerson & Son	670.65	
	Goulet Communications	119.50	
	Hebert, D.	6,794.43	
	Ken's Locksmithery	251.00	
	Kipp Alarm Service	349.60	
	L.A. Drew, Inc.	22,258.20	
	Lesperance, J.	38.00	
	Magic Mobile Wash	1,795.52	
	NH State Treas.	145.00	
	Northumberland S	66.67	
	Radon Resources	510.00	
521	Property Insurance		8,795.00
	NH School Boards	9,163.00	
	First NH Invest.	- 368.00	
531	Telephones		3,733.40
	AT&T	341.71	
	AT&T Information	331.60	
	Furst Group ATT	97.08	
	Goulet Communications	233.00	
	New England Telephone	1,751.44	
	Nynex	982.83	
	Tel. & Tel.	- 4.26	
610	Supplies		13,548.74
	Debanville's	19.43	
	Demarais Equipment	10.08	
	Emerson & Son	1,769.03	
	Filter's Inc.	220.61	
	Hillyard Chemical	2,502.27	
	Inland Divers	386.90	
	Kenco	3,052.45	
	Kipp Alarm	634.00	
	Koffler	176.75	
	Lesperance, J.	19.25	
	Norab Services	3,183.03	

	P.A. Hicks & Son	224.23	
	Paragon Lab	193.40	
	Perras Lumber	1,070.43	
	Wingert & Jones Music	86.88	
652	Electricity		17,938.35
	Boydston, H.	75.00	
	Havrda, N.	75.00	
	PSNH	17,788.35	
653	Fuel		13,243.13
	Burn's Exxon	49.23	
	Munce's Superior	13,193.90	
657	Bottled Gas		731.55
	Petrolane Gas	731.55	
810	Dues/Fees		2,791.50
	Lesperance, J.	6.50	
	Town of Stratford	2,785.00	
<u>2550</u>	<u>Transport Service</u>		54,972.15
110	Salaries		18,784.78
214	Worker's Comp.		2,024.00
230	FICA		1,437.05
513	Transportation		29,842.92
	Burn's Exxon	15.00	
	Frizzell, M.	5,215.35	
	Havrda, N.	5.00	
	Lesperance, J.	43.75	
	Mathieu, H.	30.50	
	Normandeau Trucking	674.50	
	Northum'd Sch. D.	4,010.82	
	Nugent Motor	19,848.00	
610	Supplies		48.08
	Boydston, H.	9.87	
	Sanel, A.D.	38.21	
656	Gasoline		2,835.32
	Boydston, H.	35.20	
	Munce's Superior	2,800.12	

STRATFORD SCHOOL DISTRICT  
BALANCE SHEET  
JUNE 30, 1994

<u>ASSETS</u>	<u>General</u>	<u>Special Revenue</u>	<u>Food Service</u>	<u>Capital Reserve</u>
Cash	\$ 24,030.62			\$ 83,079.06
Investments				
Interfund Receivables	8,406.45			
Intergovernmental Receivables		3,911.04	5,388.00	
Other Receivables	12,581.22			
Prepaid Expenses	<u>53.00</u>			
TOTAL ASSETS	\$ 45,071.29	\$ 3,911.04	\$ 5,388.00	\$ 83,079.06
<u>LIABILITIES</u>				
Interfund Payables		3,068.24	5,338.29	
Intergovernmental Payables				
Other Payables	4,675.09	842.80	49.71	
Deferred Revenues				
Total Liabilities	\$ 4,675.09	\$ 3,911.04	\$ 5,388.00	
<u>FUND EQUITY</u>				
Unreserved Fund Balance	<u>\$ 40,396.20</u>			
Total Fund Equity	<u>\$ 40,396.20</u>			
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 45,071.29</u>	<u>\$ 3,911.04</u>	<u>\$ 5,388.00</u>	<u>\$ 83,079.06</u>



STATEMENT OF REVENUES FOR FISCAL YEAR ENDED JUNE 30, 1994  
STRATFORD SCHOOL DISTRICT

	General	Special Revenue	Food Service	Capital Reserve
<b>LOCAL</b>				
Current Appropriation	\$ 443,221.00			
Tuition, LEA inside NH	810.00			
Tuition, LEA outside NH	343,555.74			
Driver Education Tuition	4,810.00			
Earnings on Investment	2,773.59			
Food Service			\$34,706.27	\$2,446.73
Other Local Revenue	8,503.64			
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 803,673.97</b>	<b>-0-</b>	<b>\$34,706.27</b>	<b>\$2,446.73</b>
<b>REVENUE FROM STATE SOURCES</b>				
Foundation Aid	\$ 621,696.30			
School Building Aid	2,306.22			
Driver Education	3,900.00			
Catastrophic Aid	37,527.22			
<b>TOTAL REVENUE - STATE</b>	<b>\$ 665,429.74</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>REVENUE FROM FEDERAL SOURCES</b>				
Elem./Secondary (ECIA) -Chap.2		\$ 3,522.24		
Vocational Education (other)				
Child Nutrition Programs		2,988.80	\$35,638.00	
Elem./Secondary Educ. Programs				
Medicaid Reimbursement	1,944.18			
<b>TOTAL REVENUE - FEDERAL</b>	<b>\$ 1,944.18</b>	<b>\$ 6,511.04</b>	<b>\$35,638.00</b>	<b>-0-</b>
<b>OTHER SOURCES</b>				
Sale of Bonds and Notes				
Transfer from General Fund			\$ 10,374.97	\$ 3,496.04
Transfer from Capital Reserve Fund				
Sale or Comp.for Loss of fixed assets	500.00			
<b>TOTAL REVENUE</b>	<b>\$1,471,547.89</b>	<b>\$ 6,511.04</b>	<b>\$ 80,719.24</b>	<b>\$ 5,942.77</b>

GENERAL FUND: STATEMENT OF EXPENDITURES  
For the Fiscal Year Ended June 30, 1994

GENERAL FUND: STATEMENT OF EXPENDITURES							
For the Fiscal Year Ended June 30, 1994							
	Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
Instruction							
Regular Programs	\$ 526,953.27	\$126,925.55	\$ 3,928.06	\$20,000.40	\$ 349.96	\$ 460.00	\$ 678,617.24
Sec. Ed. Prog.	74,946.09	22,828.43	115,584.21	1,371.78			214,730.51
Voc'l Ed. Prog.	64,207.81	18,482.22	1,716.74	3,712.87			88,119.64
Other Instr. Prog.	10,010.88	1,036.59	5,354.45	37.75		690.00	17,129.67
Support Services							
Pupils							
Guidance	23,894.00	7,952.45	217.25	425.33			32,489.03
Health	8,139.43	808.01	685.25	132.13			9,764.82
Instructional Improvement of Educ'l Media	26,082.00	5,040.47	1,878.47 2,324.58	4,657.08	435.65		1,878.47 38,539.78
General Admin.							
School Board	1,945.00	180.81	23,155.47			2,169.53	27,450.81
Office of Supt.			40,356.00				40,356.00
School Admin.	55,662.06	12,280.43	2,130.60	288.19		319.00	70,680.28
Business Operation/Maint.	33,889.00	10,044.59	57,268.50	45,461.77		2,791.50	149,455.36
Pupil Transport.	18,784.78	3,461.05	29,842.92	2,883.40			54,972.15
Facilities Acquis and Constuction			633.50				633.50
Debt Service						9,799.78	9,799.78
Transfer to Food Service						10,374.97	10,374.97
TOTAL GENERAL FUND	\$ 844,514.32	\$209,040.60	\$285,076.00	\$ 78,970.70	\$ 785.61	\$26,604.78	\$1,444,992.01

Grzelak and Company, P.C.  
P.O. Box 8  
Laconia, New Hampshire 03247

To the School Board  
Stratford School District  
North Stratford, New Hampshire

We have audited the general purpose financial statements of the Stratford School District, North Stratford, New Hampshire, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 9, 1994. In our report, our opinion was qualified because of a departure from generally accepted accounting principles for the omission of the General Fixed Assets Account Group.

We conducted our audit in accordance with generally accepted auditing standards, **Government Auditing Standards**, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "**Audits of State and Local Governments.**" Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing our audit of the general-purpose financial statements of the Stratford School District, North Stratford, New Hampshire, for the year ended June 30, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control structure.

The management of the Stratford School District, North Stratford, New Hampshire, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use of disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories (as applicable):

### Accounting Applications

Cash and investments  
Revenue, receivables and receipts  
Expenditures for goods and services and accounts payable  
Capital expenditures  
Grant and similar programs

### General Requirements

Political Activity; Davis-Bacon Act; Civil Rights; Cash Management; Relocation Assistance and Real Property Management, Federal Financial Reports; Allowable Costs/Cost Principles; Drug-Free Workplace, and Administrative Requirements.

### Specific Requirements

Types of services allowed or unallowed  
Eligibility  
Matching, level of effort, and/or earmarking  
Special reporting requirements  
Special tests and provisions

### Claims for Advances and Reimbursements

### Amounts Claimed or Used for Matching

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the School Board and state and federal regulatory bodies. However, this report is a matter of public record and its distribution is not limited.

Grzelak and Company, P.C., CPAs  
Laconia, New Hampshire

September 9, 1994



# STRATFORD SCHOOL DISTRICT

## Estimated Revenues

	Current <u>1994-1995</u>	Estimated <u>1995-1996</u>
<u>State Sources</u>		
Foundation Aid	\$ 602,566	\$ 610,052
Catastrophic Aid	27,089	27,000
Building Aid	38,906	37,406
Driver Education		2,100
<u>Federal Sources</u>		
Federal Projects	6,500	10,000
Child Nutrition	33,000	37,000
Chapter I		31,500
<u>Local Sources</u>		
Unreserved Fund Balance	40,396	30,000
Interest	2,000	2,000
Tuition	285,000	290,000
Lunch Sales	35,000	35,000
Driver Education Tuition		3,150
District Assessment	<u>533,187</u>	<u>517,463</u>
TOTAL REVENUES AND DISTRICT ASSESSMENT	\$1,603,644	\$1,632,671

## SUPERINTENDENT'S SALARY

Alfred W. St. Cyr - 1993-1994

Northumberland School District's Share	\$34,571.00
Stratford School District's Share	10,789.00
Stark School District's Share	<u>7,140.00</u>
TOTAL	\$52,500.00

## BUSINESS M. VAGER'S SALARY

Peggy L. Goodale - 1993-1994

Northumberland School District's Share	\$18,516.00
Stratford School District's Share	5,779.00
Stark School District's Share	<u>3,824.00</u>
TOTAL	\$28,119.00



**STRATFORD SCHOOL DISTRICT  
1995-1996 Budget**

	BUDGET 93-94	EXPENDED 93-94	BUDGET 94-95	PROPOSED 95-96	VARIANCE
<b>EXPENDITURES</b>					
<b>1100 Regular Instruction</b>					
110 Salaries	458,615.00	506,554.56	446,161.00	456,671.00	10,510.00
111 Aides' Salaries	14,400.00	14,500.86	14,400.00		-14,400.00
120 Substitutes' Salaries	6,000.00	5,897.85	6,000.00	6,000.00	
210 Health Insurance	60,630.00	60,974.49	55,184.00	53,294.00	- 1,890.00
213 Life & Disability	5,950.00	6,203.09	5,898.00	5,688.00	- 210.00
214 Workman's Comp.	5,245.00	4,613.91	6,852.00	6,852.00	0.00
220 Employees' Retirement	576.00	477.66	504.00		- 504.00
222 Teachers' Retirement	13,930.00	9,110.70	11,126.00	11,418.00	292.00
230 FICA	38,299.00	37,389.88	35,694.00	35,774.00	80.00
260 Unemployment Comp.	1,170.00	2,407.27	1,376.00	1,568.00	192.00
270 Tuition Reimbursement	1,400.00		1,400.00	1,400.00	0.00
310 Other Instruction	1,000.00	470.84	500.00	1,000.00	500.00
390 Other Prof. & Tech.		7,800.00		5,250.00	5,250.00
440 Repairs & Maintenance	2,000.00	2,039.23	3,150.00	3,800.00	650.00
580 Expense/Travel			450.00	750.00	300.00
610 Supplies	16,229.00	16,056.12	14,574.00	17,334.00	2,760.00
620 Food	75.00	62.83	75.00	25.00	- 50.00
630 Textbooks	2,072.00	3,881.45	11,499.00	6,398.00	- 5,101.00
640 Periodicals			504.00		- 504.00
741 Add'l Equipment	500.00	349.96	331.00	300.00	- 31.00
742 Replacement Equipment			524.00		- 524.00
810 Dues/Fees	457.00	460.00	695.00	950.00	255.00
	<b>628,548.00</b>	<b>679,250.70</b>	<b>616,897.00</b>	<b>614,472.00</b>	<b>- 2,425.00</b>

**1200 Special Education**

110 Salaries	21,200.00	42,191.82	25,482.00	21,700.00	- 3,782.00
111 Aides' Salaries	30,079.00	32,754.27	17,566.00	17,797.00	231.00
112 Speech	0.00	0.00	16,560.00	16,800.00	240.00
114 Special Education Coordin.	0.00	0.00	0.00	5,000.00	5,000.00

210	Health Insurance	17,424.00	15,164.26	8,704.00	8,825.00	121.00
213	Life & Disability	350.00	309.02	350.00	401.00	51.00
214	Workman's Comp.	550.00	550.00	1,913.00	1,962.00	49.00
220	Employees' Retirement	830.00	436.63	615.00	533.00	-
222	Teachers' Retirement	636.00	406.11	615.00	718.00	103.00
230	FICA	3,923.00	5,694.41	4,561.00	4,758.00	197.00
260	Unemployment Comp.	268.00	268.00	322.00	456.00	134.00
390	Other Prof. & Tech.	52,589.00	25,060.34	36,029.00	36,029.00	0.00
519	Other Transportation	4,000.00	1,771.15	4,000.00	4,000.00	0.00
569	Tuition/Private	115,000.00	88,294.47	115,000.00	115,000.00	0.00
580	Expense/Travel	500.00	458.25	500.00	500.00	0.00
610	Supplies	1,160.00	1,264.84	267.00	233.00	-
620	Food	200.00	106.94	200.00	200.00	0.00
630	Textbooks	0.00	0.00	1,103.00	446.00	-
		248,709.00	214,730.51	233,787.00	235,358.00	1,571.00

1300	Vocational Education					
110	Salaries	90,013.00	64,207.81	90,013.00	89,858.00	-
120	Substitutes' Salaries					-
210	Health Insurance	15,012.00	10,296.42	15,000.00	14,292.00	708.00
213	Life & Disability	1,050.00	618.05	1,050.00	1,050.00	0.00
214	Workman's Comp.	636.00	636.00	883.00	883.00	0.00
222	Teachers' Retirement	2,701.00	1,759.82	2,251.00	2,251.00	0.00
230	FICA	6,886.00	4,911.93	6,886.00	6,886.00	0.00
260	Unemployment Comp.	230.00	260.00	230.00	230.00	0.00
561	Tuition/Public	3,000.00	1,716.74	3,000.00	3,000.00	0.00
610	Supplies	1,350.00	2,135.81	2,650.00	3,383.00	733.00
620	Food	1,350.00	402.46	1,350.00	1,350.00	0.00
630	Textbooks	1,459.00	1,174.60	1,907.00	2,080.00	173.00
741	Add'l Equipment	0.00	0.00	0.00	1,085.00	1,085.00
		123,687.00	88,119.64	125,220.00	126,348.00	1,128.00

1400	Co-Curricular					
121	Salaries	11,400.00	10,010.88	11,600.00	11,600.00	0.00
222	Teachers' Retirement	342.00	270.73	290.00	290.00	0.00
230	FICA	873.00	765.86	888.00	888.00	0.00

310	Other Instruction	2,500.00	2,500.00	2,600.00	2,800.00	200.00
513	Transportation	5,463.00	2,854.45	5,463.00	5,463.00	0.00
580	Expense/Travel	125.00		100.00	100.00	0.00
610	Supplies	1,235.00	37.75	1,200.00	1,200.00	0.00
810	Dues/Fees	690.00	690.00	690.00	755.00	65.00

22,628.00	17,129.67	22,831.00	23,096.00	265.00
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2000 Support Services

2120	Guidance	23,894.00	23,894.00	25,100.00	26,300.00	1,200.00
110	Salaries	0.00	0.00	0.00	8,492.00	8,492.00
115	Guidance Secretary	5,004.00	5,148.21	5,000.00	6,529.00	1,529.00
210	Health Insurance	350.00	309.02	350.00	350.00	0.00
213	Life & Disability	212.00	212.00	247.00	342.00	95.00
214	Workman's Comp.	0.00	0.00	0.00	298.00	298.00
220	Employee's Retirement	717.00	406.12	626.00	658.00	32.00
222	Teachers' Retirement	1,864.00	1,827.83	1,956.00	2,663.00	707.00
230	FICA	80.00	49.27	136.00	152.00	16.00
260	Unemployment Comp.	75.00	217.25	75.00	250.00	175.00
580	Expense/Travel	0.00	0.00	0.00	200.00	200.00
610	Supplies	428.00	425.33	373.00	165.00	208.00
630	Textbooks	0.00	0.00	0.00	2,800.00	2,800.00
741	Add'l Equipment					

32,624.00	32,489.03	33,863.00	49,199.00	15,336.00
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2130 Health Services

110	Salaries	7,856.00	8,139.43	7,856.00	8,091.00	235.00
214	Workman's Comp.	50.00	50.00	77.00	84.00	7.00
222	Teachers' Retirement	236.00	135.40	198.00	203.00	5.00
230	FICA	613.00	622.61	613.00	620.00	7.00
260	Unemployment Comp.	60.00		67.00	76.00	9.00
390	Other Prof. & Tech.	1,000.00	478.00	1,000.00	1,000.00	0.00
440	Repairs & Maintenance	70.00		75.00	65.00	10.00
580	Expense/Travel	200.00	207.25	200.00	200.00	0.00
610	Supplies	136.00	132.13	281.00	342.00	61.00
630	Textbooks			0.00	50.00	50.00
640	Periodicals			0.00	50.00	50.00

	10,221.00	9,764.82	10,367.00	10,781.00	414.00
<u>2210 Improvement of Instruction</u>					
320 Instructional Improvement	2,500.00	1,515.47	2,500.00	2,500.00	0.00
580 Expense/Travel		363.00	500.00	600.00	100.00
610 Supplies	150.00		150.00	150.00	0.00
	<u>2,650.00</u>	<u>1,878.47</u>	<u>3,150.00</u>	<u>3,250.00</u>	<u>100.00</u>
<u>2220 Educational Media</u>					
110 Salaries	26,082.00	26,082.00	26,100.00	26,600.00	500.00
210 Health Insurance	1,860.00	1,906.74	1,852.00	1,765.00	87.00
213 Life & Disability	350.00	309.02	350.00	350.00	0.00
214 Workman's Comp.	288.00	288.00	288.00	288.00	0.00
222 Teachers' Retirement	783.00	541.46	653.00	666.00	13.00
230 FICA	2,043.00	1,995.25	2,044.00	2,069.00	25.00
260 Unemployment Comp.	60.00		68.00	76.00	8.00
440 Repairs & Maintenance	1,664.00	927.58	1,664.00	1,664.00	0.00
450 Rent	1,537.00	1,397.00	1,537.00	1,537.00	0.00
610 Supplies	145.00	181.13	338.00	370.00	32.00
630 Textbooks	3,341.00	3,488.56	3,628.00	3,563.00	65.00
640 Periodicals	795.00	987.39	830.00	720.00	110.00
741 Add'l Equipment	0.00	0.00	0.00	1,295.00	1,295.00
742 Replacement Equipment	458.00	435.65	903.00	0.00	903.00
	<u>39,406.00</u>	<u>38,539.78</u>	<u>40,255.00</u>	<u>40,963.00</u>	<u>708.00</u>
<u>2310 School Board Services</u>					
110 Salaries	2,310.00	1,945.00	2,310.00	2,310.00	0.00
214 Workman's Comp.	32.00	32.00	108.00	108.00	0.00
230 FICA	181.00	148.81	181.00	181.00	0.00
260 Unemployment Comp.	12.00		12.00	12.00	0.00
390 Other Prof. & Tech.	6,000.00	20,204.92	6,000.00	8,000.00	2,000.00
522 Liability Insurance	2,250.00	1,131.00	2,250.00	2,250.00	0.00
532 Postage	475.00	322.00	475.00	475.00	0.00
540 Advertising	800.00	1,497.55	1,000.00	1,000.00	0.00



	10,221.00	9,764.82	10,367.00	10,781.00	414.00
<u>2210 Improvement of Instruction</u>					
320 Instructional Improvement	2,500.00	1,515.47	2,500.00	2,500.00	0.00
580 Expense/Travel		363.00	500.00	600.00	100.00
610 Supplies	150.00		150.00	150.00	0.00
	2,650.00	1,878.47	3,150.00	3,250.00	100.00
<u>2220 Educational Media</u>					
110 Salaries	26,082.00	26,082.00	26,100.00	26,600.00	500.00
210 Health Insurance	1,860.00	1,906.74	1,852.00	1,765.00	87.00
213 Life & Disability	350.00	309.02	350.00	350.00	0.00
214 Workman's Comp.	288.00	288.00	288.00	288.00	0.00
222 Teachers' Retirement	783.00	541.46	653.00	666.00	13.00
230 FICA	2,043.00	1,995.25	2,044.00	2,069.00	25.00
260 Unemployment Comp.	60.00		68.00	76.00	8.00
440 Repairs & Maintenance	1,664.00	927.58	1,664.00	1,664.00	0.00
450 Rent	1,537.00	1,397.00	1,537.00	1,537.00	0.00
610 Supplies	145.00	181.13	338.00	370.00	32.00
630 Textbooks	3,341.00	3,488.56	3,628.00	3,563.00	65.00
640 Periodicals	795.00	987.39	830.00	720.00	110.00
741 Add'l Equipment	0.00	0.00	0.00	1,295.00	1,295.00
742 Replacement Equipment	458.00	435.65	903.00	0.00	903.00
	39,406.00	38,539.78	40,255.00	40,963.00	708.00
<u>2310 School Board Services</u>					
110 Salaries	2,310.00	1,945.00	2,310.00	2,310.00	0.00
214 Workman's Comp.	32.00	32.00	108.00	108.00	0.00
230 FICA	181.00	148.81	181.00	181.00	0.00
260 Unemployment Comp.	12.00		12.00	12.00	0.00
390 Other Prof. & Tech.	6,000.00	20,204.92	6,000.00	8,000.00	2,000.00
522 Liability Insurance	2,250.00	1,131.00	2,250.00	2,250.00	0.00
532 Postage	475.00	322.00	475.00	475.00	0.00
540 Advertising	800.00	1,497.55	1,000.00	1,000.00	0.00



810	Dues/Fees	2,051.00	2,169.53	2,246.00	2,246.00	0.00
		<u>14,111.00</u>	<u>27,450.81</u>	<u>14,582.00</u>	<u>16,582.00</u>	<u>2,000.00</u>
<u>2320 SAU Services</u>						
351	SAU Services	40,356.00	40,356.00	43,610.00 -	42,583.00 -	1,027.00
		<u>40,356.00</u>	<u>40,356.00</u>	<u>43,610.00 -</u>	<u>42,583.00 -</u>	<u>1,027.00</u>
<u>2400 School Administration</u>						
110	Salaries	43,400.00	39,999.96	43,400.00	43,500.00	100.00
115	Secretary's Salary	14,056.00	14,649.60	14,056.00	14,276.00	220.00
116	Summer Secretary's Salary	1,470.00	1,012.50	1,470.00	1,500.00	30.00
120	Substitutes' Salaries	300.00		300.00	300.00	0.00
210	Health Insurance	5,568.00	5,720.22	6,852.00	6,529.00 -	323.00
213	Life & Disability	350.00	309.02	350.00	350.00	0.00
214	Workman's Comp.	300.00	300.00	585.00	585.00	0.00
220	Employees' Retirement	663.00	570.82	544.00	500.00 -	44.00
222	Teachers' Retirement	1,302.00	1,098.38	1,025.00	1,088.00	63.00
230	FICA	4,619.00	4,281.99	4,619.00	4,619.00	0.00
260	Unemployment Comp.	170.00		238.00	238.00	0.00
270	Tuition Reimbursement					
532	Postage	1,000.00	450.00	1,000.00	1,000.00	0.00
550	Printing/Binding	964.00	1,589.10	1,010.00	1,024.00	14.00
580	Expenses/Travel	300.00	91.50	300.00	300.00	0.00
610	Supplies	725.00	288.19	725.00	725.00	0.00
810	Dues/Fees	480.00	319.00	490.00	500.00	10.00
		<u>75,667.00</u>	<u>70,680.28</u>	<u>76,964.00</u>	<u>78,038.00</u>	<u>1,074.00</u>
<u>2540 Operation/Maintenance</u>						
110	Salaries	34,879.00	33,571.31	34,879.00	34,879.00	0.00
120	Substitutes' Salaries	680.00	317.69	680.00	680.00	0.00
210	Health Insurance	3,720.00	3,813.48	3,704.00	3,530.00 -	174.00
214	Workman's Comp.	630.00	2,385.09	2,138.00	2,268.00	130.00
220	Employees' Retirement	1,397.00	1,253.39	1,222.00	1,222.00	0.00
230	FICA	2,775.00	2,592.63	2,775.00	2,775.00	0.00
260	Unemployment Comp.	120.00		136.00	152.00	16.00

431	Disposal	1,700.00	6,931.05	5,280.00	6,400.00	1,120.00
440	Repairs & Maintenance	13,220.00	37,809.05	41,245.00	16,198.00	-25,047.00
521	Property Insurance	13,705.00	8,795.00	13,705.00	12,705.00	-1,000.00
531	Telephones	3,930.00	3,733.40	3,930.00	3,930.00	0.00
610	Supplies	10,735.00	13,548.74	11,322.00	11,882.00	560.00
652	Electricity	13,131.00	17,938.35	14,444.00	15,455.00	1,011.00
653	Fuel	13,000.00	13,243.13	13,000.00	13,000.00	0.00
657	Bottled Gas	1,025.00	731.55	1,025.00	925.00	-100.00
742	Replacement of Equipment			0.00	5,000.00	5,000.00
810	Dues/Fees	2,760.00	2,791.50	2,760.00	2,760.00	0.00
		<u>117,407.00</u>	<u>149,455.36</u>	<u>152,245.00</u>	<u>133,761.00</u>	<u>-18,484.00</u>

#### 2550 Transportation Services

110	Salaries	16,992.00	18,784.78	16,992.00	16,992.00	0.00
120	Substitutes' Salaries	350.00		350.00	350.00	0.00
214	Workman's Comp.	700.00	2,024.00	1,700.00	1,778.00	78.00
230	FICA	1,330.00	1,437.05	1,330.00	1,330.00	0.00
260	Unemployment Comp.	120.00		136.00	152.00	16.00
513	Transportation	34,875.00	29,842.92	34,875.00	34,875.00	0.00
610	Supplies	100.00	48.08	100.00	100.00	0.00
656	Gasoline	5,000.00	2,835.32	4,000.00	4,000.00	0.00
		<u>59,467.00</u>	<u>54,972.15</u>	<u>59,483.00</u>	<u>59,577.00</u>	<u>94.00</u>

#### 4600 Building Improvements

880	Transfer to Capital Projects	560,000.00				
		<u>560,000.00</u>				

#### 5000 Other Outlays

5100	Debt Service					
830	Principal on Debt		0.00	70,000.00	65,000.00	-5,000.00
842	Interest on Debt		9,799.78	14,890.00	11,363.00	-3,527.00
			<u>9,799.78</u>	<u>84,890.00</u>	<u>76,363.00</u>	<u>-8,527.00</u>

5220 Transfer to Fed. Projects  
880 Transfer

5,000.00	0.00	7,000.00	41,500.00	34,500.00
<u>5,000.00</u>	<u>0.00</u>	<u>7,000.00</u>	<u>41,500.00</u>	<u>34,500.00</u>

5240 Transfer Food Service  
880 Transfer

78,500.00	10,374.97	78,500.00	80,800.00	2,300.00
<u>78,500.00</u>	<u>10,374.97</u>	<u>78,500.00</u>	<u>80,800.00</u>	<u>2,300.00</u>

**TOTAL**

<u>2,058,981.00</u>	<u>1,444,991.97</u>	<u>1,603,644.00</u>	<u>1,632,671.00</u>	<u>29,027.00</u>
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## MESSAGE FROM THE SUPERINTENDENT OF SCHOOLS

The Stratford School Board is proceeding with the same mission as last year, i.e. to provide the finest education possible for Stratford's children. The Board has taken bold new steps to improve learning in the Stratford Public School.

With a new Principal and a turnover of almost fifty percent of the faculty, there are fresh ideas and new horizons for this small school, which is a pleasant anachronism. Block scheduling and a Tech Prep curriculum are but two of the changes that will be evident. The faculty is working diligently to restructure the curriculum. Stratford has hired a professional grant writer to secure discretionary funds that will be used primarily to supplement the budgeted programs.

The building is in excellent shape, with a few small projects remaining to be done. The parking lot has been paved, and a beautiful wall was built around two sides of the building. This was done by the following people who graciously volunteered their time: Harlan Connary and family, Paul and Michelle Haynes, Rene and Nathan Routhier, Dennis Smith, Kent Forty, Danny Burns, and Columbia Sand & Gravel.

Lastly, the people of Stratford are to be commended for their unswerving dedication and support of their school. The taxpayers have made a strong commitment to support quality education.

Respectfully submitted,

A. W. St. Cyr, Ph.D.  
Superintendent of Schools



## PRINCIPAL'S REPORT

The faculty, support staff, school board, student body, and townspeople are to be commended for their loyal support of the Stratford Public School. The citizens of Stratford are proud of the past and present achievements of the Stratford Public School, and I am confident that this positive learning environment will continue.

In the future, the Stratford Public School will be a model school throughout the North Country. Many new and innovative ideas are being implemented into our educational structure. For example, the federally funded school breakfast program that was instituted in September now feeds students from grades K-12.

Grants that are available on State and Federal levels are now being pursued with vigor by the faculty and students of the Stratford Public School. Due to their dedication and hard work towards the team concept of grant writing, the town of Stratford has the opportunity to benefit in ways never seen before. The Stratford Public School will be the only school in the North Country to incorporate a block schedule with an integrated technical preparation program.

The idea behind block scheduling is to give teachers and students more time to devote to subjects by reducing the number of class periods in a day. A block schedule is more similar to a college schedule than the traditional high school format.

Tech Prep is a federally funded program to raise the expectations, aspirations, academic, and technological skills of young people. It emphasizes a student-friendly curriculum, such as hands-on algebra, where students do actual lab experiments to learn algebraic concepts. Tech Prep is a curriculum with high tech careers in mind that allows for students to make better decisions about their future.

In closing, I would again like to thank the people of Stratford for their tremendous support in my first year as Principal of the Stratford Public School. I envision Stratford moving towards the 21st century with education being a number one priority in all of our minds. The Stratford Public School will provide the best educational experience



possible for our children, and with your help and guidance, I see our school among the top-ranked schools in the North Country.

Respectfully submitted,

Dennis J. Smith  
Principal

## RIGHTS OF PARENTS OR GUARDIANS

As the parent or guardian of a child who may require or who is receiving special education and/or related services, you have the following rights:

\*You have the right to have access to and examine all records relating to your child's education.

\*You have a right to receive prior written notice whenever the local educational agency proposes to begin or change the special educational referral, evaluation and/or educational placement of your child. You also have a right to give your written consent before initial special education placement and before any individual evaluation of your child.

\*You have a right to question any matter, decision, or recommendation relating to your child's referral, evaluation or educational placement.

\*You have a right to request an independent educational evaluation obtained by the local educational agency. If your request is accepted, the evaluation will be conducted by a certified or licensed professional examiner who is independent of the local educational agency and will be performed at no cost to you. Should your request be denied, you have a right to appeal this decision as described below.

\*If you have any complaints regarding the referral, evaluation or educational placement of your child, you have a right to meet with the school board. If any agreement is unable to be reached, you have the right to an impartial hearing conducted by a state appointed due process hearing officer.

\*At this hearing, you have the right to be assisted by person(s) with special knowledge or training, or by an attorney, and the right to present evidence and confront, cross-examine and compel the attendance of witnesses.

\*After this hearing, you have the right to a written or electronic verbatim recording of such hearing. You have the right to obtain written findings of fact and decisions of the hearing at no cost.

\*If the decision of the impartial hearing at the local level is not acceptable to you, you have the right to appeal this decision to the State Board of Education or Civil Court.

\*During any of the hearing or appeal procedures, your child shall remain in the current education program, or if applying for initial admission to the public school, shall be placed in a regular program until all proceedings have been completed, unless you and the school officials agree otherwise.

# FACULTY

## Grades 6 - 12

Dennis Smith, Principal	Alan Farnsworth, Librarian
Brenda McKenzie, Art	Scott Baldwin, Physical Educ.
Paula Frank, English	Deborah Langlois, Spec. Ed.
Michael Gilbert, Math/Comp.	Lori Lane, Guidance
Andrew Coppinger, S.S.	Jeffrey Boston, Middle School
Heather Garson, Math	Nanette Curtis, Middle School
Kathleen Emerson, Nurse	Paul Roth, Science
Kent Forty, Business	David Tuttle, Middle School
Orrin Holman, Technology	Leslie McEvoy, Music
Sandra Hoffmann, For. Lang.	

## STRATFORD TEACHERS 1994-1995

Name	Salary	Degree	Years Of Service	Assignment
S. Adams	25,482	B-8	6	Grades 3-4
S. Baldwin	21,200	B-0	0	Phys. Ed.
S. Bergquist	28,555	B+30-13	6	Grades 1-2
K. Nason	21,700	B-1	1	Grade 3-4
A. Coppinger	24,600	M-5	5	Soc. Stud.
A. Farnsworth	26,100	M-8	6	Librarian
K. Forty	30,729	B+15-OS	7	Business
O. Holman	30,429	B-OS	2	Technology
S. Hibbard	30,729	B+15-OS	25	Grade 5
S. Hoffmann	30,729	B+15-OS	8	For. Lang.
B. McKenzie	24,000	B+15-5	5	Art
L. Lane	25,100	M-6	3	Guidance
J. Boston	22,200	B-2	2	Middle Sch
K. Roth	28,255	B-13	10	Grades 1-2
P. Roth	28,429	B-OS	12	Science
D. Tuttle	30,729	B+15-OS	4	Middle Sch
J. Haldeman	24,500	B+15-6	1	K/Read Rec.
N. Curtis	21,200	B-0	0	Middle Sch
P. Frank	21,200	B-0	0	English
H. Garson	22,200	B-2	0	Math
M. Gilbert	21,800	B+30-0	0	Math/Comp.
D. Langlois	21,200	B-0	0	Spec. Ed.
L. McEvoy	21,200	B-0	0	Music

# 1994-95 ENROLLMENT

	K/R	1	2	3	4	5	6	7	8	9	10	11	12	Tot
High School										23	22	20	17	82
Middle Sch.							24	19	11					54
J.Haldeman	15													15
S.Bergquist		20												20
K.Roth			13											13
S.Adams				30										30
K.Nason					12									12
S.Hibbard						10								<u>10</u>
														236

At 6th grade and above, school work is departmentalized so that no student's class is identified with any single teacher.

**Title IX of the Education Amendments of 1972  
Public Law 92-318**

Subpart A, Section 86.8 of Title IX requires public notification that the Stratford School District does not discriminate in their educational programs, activities or employment practices on the basis of race, language, sex, age or handicapping condition under the provisions of Title IV of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; and the Education of All Handicapped Children Act of 1975. The Stratford School District hereby notifies students, parents, employees, and residents that complaints and grievances for noncompliance with any of the provisions of Title IX are to be referred to:

Alfred W. St. Cyr  
Title IX Hearing Officer  
SAU #58  
8 Preble Street  
Groveton, NH 03582  
Tel. 1-603-636-1437

**NON-DISCRIMINATION POLICY  
SECTION 504 OF THE REHABILITATION  
ACT OF 1973**

Applicants for admission and employment, students, parents, employees, sources of referral, and all unions or professional organizations holding collective bargaining or professional agreements with School Administrative Unit No. 58 are hereby notified that the districts of SAU #58 do not discriminate on the basis of race, color, national origin, gender, age, or disability in admission or access to, or treatment or employment in, their programs and activities.

Any person having inquiries regarding the compliance of School Administrative Unit No. 58 with the regulations of implementing Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act is directed to contact:

Kathleen Marshall  
Section 504 Coordinator  
SAU #58  
8 Preble Street  
Groveton, NH 035.



# BIRTHS

Registered in the Town of Stratford for the year ending December 31, 1994

DATE OF BIRTH	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER	NAME OF MOTHER
04-23-94	Lancaster, N.H.	Brad Sterlin Antone	Page Steven Antone	Andrea Lynn Bishop
07-15-94	Lancaster, N.H.	Jeremy Daniel Allen Begin	David Roland Begin	Noella Marie Benoit
07-18-94	Lancaster, N.H.	John Anthony Martino III	John Anthony Martino	Jr. Lynn Ann Twofoot
07-05-94	Concord, N.H.	Carter George Wilkinson	Mark Alan Wilkinson	Alison Ann Dunn

# MARRIAGES

Registered in the Town of Stratford for the year ending December 21, 1994

DATE OF MARRIAGE	NAME & SURNAME GROOM	RESIDENCE GROOM	NAME & SURNAME BRIDE	RESIDENCE BRIDE
07-09-94	Lloyd Irvin Bradford Jr.	Lancaster, N.H.	Donna Elizabeth Cote	Stratford, N.H.
06-18-94	Christopher William Brown	Bethlehem, N.H.	Deanna Rae Scott	Stratford, N.H.
08-20-94	Oscar Lewis Howland Sr.	Stratford, N.H.	Patricia Ann Le Blanc	Stratford, N.H.
08-27-94	Curtis John Jewell	Stratford, N.H.	Susan Jean Chapple	Stratford, N.H.
05-07-94	James Burton Lesperance	Stratford, N.H.	Lana Louise Chapple	Stratford, N.H.
02-26-94	John Anthony Martino	Stratford, N.H.	Lynn A Twofoot	Stratford, N.H.
01-08-94	Robert L. Rojek	Whitefield, N.H.	Cristin M. Connary	Stratford, N.H.
06-18-94	William Joseph Rathman	Bethlehem	Laurie Ann Harding	Bethlehem, N.H.
12-10-94	William Blake Zanes	Stratford, N.H.	Sonya G. La Bounty	Stratford, N.H.

DEATHS					
Registered in the Town of Stratford for the year ending December 31, 1994					
DATE OF DEATH	NAME OF DECEASED	PLACE OF DEATH	NAME OF FATHER	NAME OF MOTHER	
08-20-94	Kenneth B. Chapman	Colebrook	Kenneth Chapman	Bernice Allen	
12-09-94	Mary L. Gleason	Lancaster	Willard Cummings	Mariette Banister	
12-01-94	Thomas Robert Graham	Colebrook	Christopher Graham	Blanche Larvey	
09-21-94	Helen M. McGill	Colebrook	Leon Carter	Lila Holmes	
02-14-94	Durwood Herbert Owen	Stratford	Herbert Owen	Jennie Owen	
11-07-94	Ruby M. Richmond	Lancaster	Leon O'Keefe	Annie Laignemaid	
05-27-94	Dolores E. VanDewater	Colebrook	Geroge Beckwith	Carrie Sands	
09-19-94	Artline Lillian Villa	Lebanon	Harold Conley	Lila Cochran	

## NOTES

NOTES





